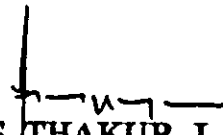





Sr. No.	Date	Orders
		<p data-bbox="507 230 702 257">to 20.01.2006</p> <p data-bbox="507 309 1228 342">Present : Mr. R.D. Jolly, Adv. for the appellant.</p> <p data-bbox="507 436 1236 470"><u>ITA Nos.468-471/2005 & ITA Nos.394/05, 464/05,</u></p> <p data-bbox="507 521 1594 1411"> We had, by our order dated 22nd September, 2005, directed the appellants to place on record evidence to demonstrate that references have been made to the Committee on Disputes within the period stipulated for the purpose by the Supreme Court in <u>Oil and Natural Gas Commission Vs. Collector of Central Excise, (1994) 116 CTR (SC) 643</u>. For reasons, which we have separately recorded, we had held that appeals, in which no reference was made to the Committee on Disputes within the period stipulated in terms of the above judgment were liable to be dismissed on account of failure of an essential legal requirement. Since the appellants claimed to have made references, they were directed to furnish evidence about the same to this Court in terms of our order dated 22nd September, 2005 which is as under: </p> <p data-bbox="702 1462 1594 2033"> "In the light of what we have stated in our respective opinions, appeals in which no reference has been made to the Committee on Disputes within the period stipulated for the purpose are liable to be dismissed. There is, however, a difference of opinion as to what should happen in cases in which such a reference has been made. To the extent the conflict needs to be resolved a reference to a third Judge would become necessary but before any such reference is made we need to verify whether any reference has at all been made in the present cases and, if so, when. We accordingly direct the appellants to place on record evidence about the making of the references in these cases within a period of four weeks. </p>



Sr. No.	Date	Orders
		<p data-bbox="678 280 1300 324">Post for further orders on 28th Oct. 2005.</p> <p data-bbox="1157 369 1412 459">-Sd/ T.S. THAKUR, J.</p> <p data-bbox="1157 504 1588 582">-Sd/ BADAR DURREZ AHMED, J.</p> <p data-bbox="678 571 989 616">September 22, 2005"</p> <p data-bbox="470 660 1592 1713">Mr. Jolly has filed an affidavit stating that although references have been made to the Committee on Disputes, yet all such references were beyond the period of one month stipulated for the purpose. Learned counsel, all the same, argued that the delay in making of the references should not by itself result in dismissal of the appeals. He urged that this Court had the power to extend the period prescribed for making the references. We do not think so. The period of one month for making a reference has been stipulated by the Supreme Court in the decision referred to earlier. The decision does not go to the length of saying that the High Courts can extend the period for making the reference in appropriate cases. This Court would not, therefore, be justified in ignoring the time frame prescribed by a binding decision of the Apex Court. In the circumstances, therefore, we have no option but to dismiss these appeals, which we hereby do.</p> <p data-bbox="1085 1691 1364 1904">  T.S. THAKUR, J. </p> <p data-bbox="1085 1926 1556 2027">  BADAR DURREZ AHMED, J. </p> <p data-bbox="470 2016 766 2060">JANUARY 20, 2006</p>

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