



Sr. No.	Date	Orders
		<p data-bbox="507 226 705 259">% 20.01.2006</p> <p data-bbox="507 315 1235 349">Present : Mr. R.D. Jolly, Adv. for the appellant.</p> <p data-bbox="507 450 1246 483"><u>ITA Nos.468-471/2005 & ITA Nos.394/05, 464/05,</u></p> <p data-bbox="507 539 1596 1469">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 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="703 1514 1533 2096">“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>



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		<p>Post for further orders on 28th Oct. 2005.</p> <p style="text-align: right;">-Sd/ T.S. THAKUR, J.</p> <p style="text-align: right;">-Sd/ BADAR DURREZ AHMED,</p> <p>September 22, 2005"</p> <p>Mr. Jolly has filed an affidavit stating that although referen</p> <p>have been made to the Committee on Disputes, yet all such references w</p> <p>beyond the period of one month stipulated for the purpose. Learned coun</p> <p>all the same, argued that the delay in making of the references should not</p> <p>itself result in dismissal of the appeals. He urged that this Court had the po</p> <p>to extend the period prescribed for making the references. We do not think</p> <p>The period of one month for making a reference has been stipulated by</p> <p>Supreme Court in the decision referred to earlier. The decision does not g</p> <p>the length of saying that the High Courts can extend the period for making</p> <p>reference in appropriate cases. This Court would not, therefore, be justifie</p> <p>ignoring the time frame prescribed by a binding decision of the Apex Court</p> <p>the circumstances, therefore, we have no option but to dismiss these appe</p> <p>which we hereby do.</p> <p style="text-align: right;">T.S. THAKUR, J.</p> <p style="text-align: right;">BADAR DURREZ AHMED,</p> <p>JANUARY 20, 2006</p>