Collector of Customs Vs. Electronic Industries of India

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SooperKanoon Citation : sooperkanoon.com/10925

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-13-1997

Reported in : (1997)(93)ELT281TriDel

Appellant : Collector of Customs

Respondent : Electronic Industries of India

Judgement :

1. In this appeal the Revenue has not produced relevant documents like order-in-original and order-in-appeal despite three opportunities having been granted to them. The case had been finally set down today for hearing. The learned DR says that the concerned X Commissioner does not respond to his letters. The learned Counsel submits that he also does not have any papers and the appeal is required to be rejected for non-production of basic documents. Considered. The Bench has granted three opportunities to the Revenue to file a paper book. The same has not been complied with. The Bench can not decide the case in the absence of materials like order-in-appeal/order-in-original/literature/catalogue/Bill of Entry etc. In that view of the matter, the appeal is rejected under Rule 11 of the CEGAT (Procedure) Rules.