Richardson and Cruddas Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/13190

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-27-1998

Reported in : (1998)(77)LC54Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Richardson and Cruddas

Respondent : Cce

Judgement :

1. Appellant is a Government of India Undertaking and as per directions of the Supreme Court in O.N.G.C. case as clarified in 1990 (70) ELT 45 (SC) : 1995 (58) ECR 241 (SC)is required to move the Committee of Secretaries for clearance. When the appeal came up for hearing on 29.9.1997 we made this aspect clear and adjourned the appeal to 30.12.1997 indicating that the appeal would be liable to be dismissed for want of the requirement of clearance. On 30.12.1997 the appellant was absent and the appeal was adjourned to today. Notice of hearing has been issued to the appellant. Appellant is absent and there is no representation. Appellant has not cared to inform the Tribunal whether Committee of Secretaries has been moved in the matter. In these circumstances we dismiss the appeal for default, with liberty to seek restoration after moving the Committee for clearance and its deliberations are over.