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Agarwal Textiles Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-05-1998

Reported in : (1998)(102)ELT82TriDel

Appellant : Agarwal Textiles

Respondent : Collector of Central Excise

Judgement :

1. This is an application seeking restoration of the appeal dismissed for default on 25-9-1997 by final order No. 1825/97-A on the ground that none appeared for the appellant and there was no request for adjournment. The appellant alleges that the controversy in this appeal is pending before the Larger Bench of the Tribunal by way of a reference in appeals Nos. E/606/85-B1, E/2106/85-C, E/915/90-C, E/1820-1821/NRB and E/1838/94-NRB and in that view an application for adjournment was made, but the same was not before the Bench. A copy of the application is also submitted along with the ROA. On verification, we find that the question in controversy is pending before the Larger Bench. In these circumstances, we recall final order No. 1825/97-A and restore the appeal to file.

2. The Deputy Registrar shall place the papers in Appeals Nos.

E/606/85-B1, E/2106/85-C, E/915/90-C, E/1820-1821/NRB and E/1838/94-NRB before the President for constitution of Larger Bench for expeditious hearing of the matter referred to the Larger Bench. ROA is allowed.

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