Liva Pharma Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/13762

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-30-1998

Reported in : (1999)(80)LC728Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Liva Pharma Ltd.

Respondent : Cce

Advocate for Pet/Ap. : Shri. Sandeep Mittal

Judgement :

1. Orders-in-Appeal No. KPS/648/B. 11/91 dated 10.4.1991 and SDK/280-281/B. 11/91 dated 12.11.1991 both passed by the Collector (Appeals) Central Excise, Bombay, setting aside the original orders passed by the Assistant Collector and remanding the cases to the Assistant Collector for de novo consideration after observing principles of natural justice have been challenged in these appeals.

2. Shri Sandeep Mittal, Learned Counsel for the appellant submitted that the appellant is not pursuing the appeals and would be satisfied if the Assistant Collector re-adjudicates the matter without further delay.

3. Appellant's main grievance appears to be that the Assistant Collector has not taken action during the last six years. Appeals are disposed of directing the jurisdictional adjudicating authority to take up the matter at hand for adjudication and pass adjudication orders after granting due opportunity to the appellant.