Collector of Central Excise Vs. Maksons Fine Chem P. Ltd.

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SooperKanoon Citation : sooperkanoon.com/14621

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-06-1998

Reported in : (1999)(114)ELT32Tri(Mum.)bai

Appellant : Collector of Central Excise

Respondent : Maksons Fine Chem P. Ltd.

Judgement :

1. The question for consideration in this appeal is whether by filing a declaration specified in Rule 57G before the Range Superintendent the requirements of that rule has been satisfied or not. In the order impugned in the appeal Collector (Appeals) has relied upon circular of the Board for providing that circular does not suffer.

2. The ground in the appeal is that the Rule 57G specifies the Assistant Collector or the authority with whom the declaration is to be filed and that therefore declaration filed before the Range Superintendent does not meet this requirement.

3. We have heard the departmental representative. Respondent absent and unrepresented.

4. The Board has issued a circular specifically making a declaration before the Superintendent acceptable, the context of the circular was communicated by trade notice to the assessee, it is not settled that such circular is binding upon the department. Therefore the assessee's declaration filed before the Superintendent

has to be accepted. The Commissioner has correctly relied upon the circular of the Board.