

Transmission Pvt. Ltd. Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-21-1999

Reported in : (2000)(116)ELT246TriDel

Appellant : Transmission Pvt. Ltd.

Respondent : Collector of Central Excise

Judgement :

1. When the case was called, none appeared on behalf of the appellants in spite of notice. Therefore, the appeal is being taken up in the absence of the appellants.

Brief facts of the case are that the appellants filed a classification list, which was provisionally approved by the jurisdictional Assistant Collector.

The appellants filed appeal against the provisional approval of classification list and the Collector of Central Excise (Appeals) set aside the order passed by the Assistant Collector on the classification list and in the meantime, Supdt. assessed the RT 12 return filed by the appellants. The appellants filed appeal against the provisional assessment of RT 12 return. The Collector of Central Excise (Appeals) vide impugned order held that no appeal lies against the provisional assessment of RT 12 returns. The Collector of Central Excise (Appeals), further directed the jurisdictional Supdt. to decide the case finally as early as possible or put up the matter to his Assistant Collector for passing a speaking order on the issue in dispute. The contention of the appellants in this appeal is that the appeal lies against the provisional assessment of RT 12 returns. For this, he relied upon the

decision of the Tribunal in the case of Indian Aluminium Cables Ltd. v.C.C.E, reported in 1989 (41) E.L.T. 688. We have perused the decision of the Tribunal. The facts of that case are different from the facts of the present case. In the case of Indian Aluminium Cables Ltd., the Tribunal held that the appeal against the provisional approval of the price list is maintainable, whereas in the present case, the Supdt.

(C.E.) provisionally assessed the RT 12 returns. The Collector of Central Excise (Appeals) in the impugned order, further, directed the Supdt. to decide the case finally or to put the matter to the Assistant Collector for passing a speaking order on the issue in dispute. The Collector of Central Excise in the impugned order simply has given direction to the lower authorities to decide the issue as early as possible. In these circumstances, we do not find any infirmity in the impugned order. Therefore, the appeal is rejected.

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