

Commr. of Cus. Vs. Gujarat State Fert. and Chem. Ltd.

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SooperKanoon Citation : sooperkanoon.com/17274

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-02-1999

Reported in : (2000)(118)ELT667Tri(Mum.)bai

Appellant : Commr. of Cus.

Respondent : Gujarat State Fert. and Chem. Ltd.

Judgement :

1. The question proposed in the application by the department whether Tribunal's order is legal or proper, by no means is a question of law.

The fact that the Bombay High Court judgment in Solar Pesticides Ltd. v. UOI - 1993 (57) E.L.T. 201 on which the Tribunal passed its decision, is an appeal to the Supreme Court is also no ground for reference. In Commissioner of Central Excise v. Usha Devi -1990 (183) ITR 75, the fact that the Bench of Supreme Court which ordered judgment in Mafatlal Industries -1997 (89) E.L.T. 247 recalling the order considered the question of applicability of the principles of unjust enrichment on captively consumed goods does not effect the judgment of the Bombay High Court.