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M/S. Raj Steels Vs. C.C.E. Allahabad

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-12-2000

Judge : Author: S Kang

Appellant : M/S. Raj Steels

Respondent : C.C.E. Allahabad

Judgement :

1. The applicants filed this application for rectification of mistake in Final Order No. A/344/99-NB(S) dated 3.5.99.

2. The contention of the applicants is that in the impugned order the benefit of deemed credit order was denied wherein in similar cases, the benefit was allowed by the Tribunal. The contention of the applicants also is that even in applicants own case, decided subsequently by the Tribunal, the benefit of deemed credit was allowed.

4. In the Final Order, the Tribunal relied upon earlier decision in the case of Ankur Steels reported in 1999 (31) RLT 322 whereby the appeals filed by other appellants against the same impugned order, were decided by the tribunal. The Hon'ble Supreme Court in the case of T.S.Balram, I.T.Officer, Bombay vs M/s.Vclkart Brothers reported in A.I.R. 1971 (S.C.) 2204 held that a mistake apparent on record must be an obvious and patent mistake and not something which can be established by a long drawn process of reasoning of points on which there may conceivably be two opinions. A decision on debatable point of law is not

a mistake apparent on record.

5. In the present case, while interpretting the provisions of deemed credit order, the Tribunal has taken a view and now the applicants want rehearing of the case, which would have the effect of re-writing of the order affecting the merit of the case, which is not permissible.

6. In view of the above discussion, I find no merit in the application and the same is rejected.

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