

C.C.E. Vs. Pearlite Liners Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Tamil Nadu

Decided On : Oct-20-2000

Reported in : (2001)(73)ECC121

Judge : S Peeran, S T S.S.

Appellant : C.C.E.

Respondent : Pearlite Liners Ltd.

Judgement :

1. When the reference application was taken up for consideration it was noticed from the file that the Commissioner has filed a miscellaneous application for withdrawal of the reference application on the plea that they have already filed a reference application before the High Court of Karnataka in terms of Section 35H of the CE Act, against the final order of the Tribunal No. 2123/99 dated 18.8.99 passed after 1st July 1999 i.e. after introduction of fresh provision under Section 35H which directs the party to file reference application directly before the High Court.

2. It is the contention of the Commissioner in the accompanying letter that the present reference application has become infructuous in view of the Revenue having filed a reference application before the appropriate forum i.e. High Court of Karnataka.

3. Heard Shri S. Kannan, learned DR for the Department and Shri Venugopal, Secretary of the respondent Company.

4. In view of the above, the miscellaneous application for withdrawal of the reference application is allowed and the Reference application is dismissed as withdrawn.

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