# Commissioner of C. Ex. Vs. Associated Traders

Commissioner of C. Ex. Vs. Associated Traders

**SooperKanoon Citation** : sooperkanoon.com/19772

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Nov-17-2000

**Reported in** : (2001)(127)ELT282TriDel

**Appellant** : Commissioner of C. Ex.

**Respondent** : Associated Traders

**Judgement** :
1. The Revenue has filed the above application for reference of the following question of law to the Hon'ble Punjab and Haryana High Court at Chandigarh: "Whether gate passes issued prior to 1-4-94, but endorsed after that date would fall under the coverage of entry No. 10 in the table to the Notification No. 16/94-C.E. (N.T.), dated 30-3-94 and would consequently become eligible document for taking credit under the Modvat scheme ?" 2. On hearing the learned DR and perusing the records, I find that by the Final order of the Tribunal, the appeal of the Revenue filed before the Tribunal has not been admitted. Hence the final order is not an order passed in terms of Section 35C of the Central Excise Act, 1944.

As a consequence, the provisions of Section 35G are not attracted and hence the application for reference is not maintainable and is accordingly dismissed as such.