

Cce Vs. Midi Tools Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/19804

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-20-2000

Reported in : (2001)(96)LC175Tri(Mum.)bai

Judge : S T Gowri

Appellant : Cce

Respondent : Midi Tools Pvt. Ltd.

Judgement :

1. The bench, after hearing this appeal in 1993, referred it to the President for constituting a larger bench to consider the question as to whether, in cases, where a small scale notification is concerned, the period for limitation would run from the date of payment of duty, or the closure of the financial year. The larger bench in its decision has noted the decision of an earlier larger bench, that limitation would run from the date of payment of duty, and not from the closure of the financial year, and returned the appeal for decision by the referring bench.

2. Accordingly, the appeal is allowed. The order of the Collector (Appeals) holding contrary view is set aside and the order of the Assistant Collector restored.