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Commissioner of Central Excise, Vs. M/S. Standual (P) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-19-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Standual (P) Ltd.

Judgement :

1. The appeal os the Revenue earlier was held to be not maintainable for want of compliance with the requirements of Rule 216 of the Central Excise Rules, 1944 read with Section 35-F of the Central Excises Act by the Tribunal vide order dated 16.11.99. The appeal was accordingly dismissed as not maintainable, with further observations in that order by the Bench that it was without prejudice to the Department's liberty to take necessary measures for maintaining the appeal against the impugned order of the Commissioner(Appeals). The department has through the Commissioner of Central Excise filed the present application for restoration of the appeal as all the necessary documents including Statement of Facts, had been furnished as per the requirement of Rule 216 ofthe Rules.

2. I have perused the documents filed with the present application and the statement of facts and in my view the provisions of Rule 216 of the Rules have been complied with by the Revenue. Therefore, the appeal is now maintainable and is ordered to be restored and registered to its original number. Notice be issued to the respondents for hearing the appeal on 19.4.2001.

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