

C.C.E. Jaipur Vs. M/S. Rathi Alloys and Steels Ltd.

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SooperKanoon Citation : sooperkanoon.com/21063

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-23-2001

Appellant : C.C.E. Jaipur

Respondent : M/S. Rathi Alloys and Steels Ltd.

Judgement :

1. This Reference Application is filed by the Revenue in respect of Final Order No.A/702/98-NB dt.22.6.98. It is observed that the impugned order subject matter of the present Reference Application is passed under the second proviso to Section 35B (1) of the Central Excise Act, 1944, since the appeal is dismissed as not admitted. The Reference Application can be filed in terms of Section 35G (1) in respect of the orders passed under Section 35C. Admittedly, since the impugned order of the CEGAT is not passed under Section 35C, therefore, the present Reference Application is mis-conceived and the same is accordingly, dismissed.