Cce, Jaipur Vs. M/S. H.E.G. Ltd.

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SooperKanoon Citation : sooperkanoon.com/21997

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-09-2001

Reported in : (2001)(75)ECC666

Judge : Author: K.Sreedharan

Appellant : Cce, Jaipur

Respondent : M/S. H.E.G. Ltd.

Judgement :

1. The question referred is the competence of Assistant Collector to act as adjudicating authority. This issue has been answered by a Larger Bench in Commissioner of Central Excise, Jaipur vs. Bhilwara Spinners 2000 (118) ELT 248. As was done by the Larger Bench in that case, we accept the appeal preferred by the Revenue and set aside the order of remand passed by the Commissioner (Appeals). Commissioner is directed to take back the appeal on his file in the original number and dispose of the same on merits in accordance with law. Since the issue was a long pending one, Commissioner (Appeals) is directed to pass final order in the appeal as expeditiously as possible, at any rate, within three months from the date of receipt of a copy of this order. We make it clear that he must afford reasonable opportunity of being heard to the appellant before passing final order.