

C.C.E., Chandigarh Vs. M/S. Engineering Innovation Ltd.

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SooperKanoon Citation : sooperkanoon.com/22327

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-20-2001

Appellant : C.C.E., Chandigarh

Respondent : M/S. Engineering Innovation Ltd.

Judgement :

1. This is a Revenue appeal against the order of the Commissioner (Appeals), Chandigarh. The Commissioner (Appeal) in his Order dt.

1.11.2000 has observed that this very matter had earlier been taken up in appeal by the Revenue before the CEGAT and the matter stood rejected vide CEGAT Final Order No. A/1247/2000/NB/SM dt. 3.7.2000. Shri A.K.Jain, JDR appearing for the Revenue/appellant does not dispute this proposition and the matter has also not been controverted in the written memo. of appeal filed by the appellants. Shri Ajai jain, Advocate for the respondents submits that the Revenue had also filed an ROM Petition against the above Final Order dt. 3.7.2000 and the same stood rejected by the CEGAT vide its Misc. Order No. M/13/01/NB/SM dt.

5.1.2001. The Id. Counsel for the respondents has filed a copy of the above order.

2. The Revenue appeal is thus rejected, as the same is already settled against them.