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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-25-2001

Appellant : Commissioner of Central Excise

Respondent : Pacific Industries Mumbai

Judgement :
2. The Commissioner (Appeals) in his order has held that the show cause notice issued to Pacific Industries which resulted in the order of the Additional Commissioner, Mumbai-III was without jurisdiction because it was issued by the Additional Commissioner, Mumbai-III whereas the assessee is in Mumbai-II. This finding is questioned in this appeal.

3. The representative of the respondent accepts that this finding is incorrect and that the show cause notice cannot be said to be lacking jurisdiction on this ground.

4. Accordingly I allow the appeal and set aside the impugned order. The Commissioner (Appeals) shall now decide upon the appeal on merits.

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