Commissioner of Customs Vs. Sea Bridge Maritime Agencies Pvt.

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SooperKanoon Citation : sooperkanoon.com/24152

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-28-2001

Reported in : (2002)(148)ELT701Tri(Mum.)bai

Appellant : Commissioner of Customs

Respondent : Sea Bridge Maritime Agencies Pvt.

Judgement :

1. The application is for stay of operation of the Tribunal's order disposing of the appeal before it and of its order dismissing the reference application arising out of that order.

2. Obviously, there is no question of staying operation of the order dismissing the reference application. There is no provision in law for any appeal against that order. The only course left to the department is to apply to the High Court under sub-section (3) of Section 130 of the Act. The Tribunal does have power to stay operation of the its order pending disposal of an application under sub-section (3) of Section 130 of the Act by the High Court. No copy of any such application filed before the High Court has been attached; nor is it a claim that such an application has been filed. The application does not have any other reason in support of the prayer for staying the operation of the Tribunal's order.