

Sail Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/25089

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Calcutta

Decided On : Aug-21-2001

Appellant : Sail

Respondent : Commissioner of Central Excise,

Judgement :

1. The appellant company is a Public Sector Undertaking. Accordingly, they are required to produce a Certificate of Clearance from the Committee of Secretaries in terms of the decision of the Supreme Court in the case of Oil & Natural Gas Commission v. Collector of Customs, Calcutta reported in 1991(37)ECR-21J=1992(61)ELT-3 dt.11.10.1991 followed by further decision in the same case reported in 1994 (70) ELT-45 dt. 7.1.1994.

2. Since enough time has passed and no such Certificate has been submitted we close the matter(s) for statistical purposes. The appellant company is at liberty to pray for reopening of the matter(s) on production of the Clearance Certificate, in terms of the aforesaid decisions of the Hon'ble Supreme Court in the case of O.N.G.C.(supra).