Commissioner of Central Excise, Vs. Parshuram Foundry

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SooperKanoon Citation : sooperkanoon.com/25217

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-27-2001

Appellant : Commissioner of Central Excise,

Respondent : Parshuram Foundry

Judgement :
1. The Tribunal is disposing of the appeal No. E/2388/98-BOM filed by CCE, Ahmedabad passed the following order: "Amount involved is Rs. 23,339/-. No question of law exists. Question of fact is involved.

Appeal is not admitted." 2. The present application has been filed by the appellant Commissioner raising question of law arising not out of the order of the Tribunal but not of the order passed by the Collector (Appeals) which was impugned before the Tribunal.

3. The order of the Tribunal was apparently passed in terms of the power vested under the 2^nd proviso to Sec.35B(1) of the Central Excise Act. This section confers upon the Tribunal the power to refuse appeal in certain circumstances. No question of law is capable of arising out of this order. The application is misplaced and is dismissed.