

Commissioner of Central Excise Vs. Narayan Processors

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-31-2001

Appellant : Commissioner of Central Excise

Respondent : Narayan Processors

Judgement :

1. M/s. Narayan Processors were engaged in processing of man made fabrics. In an adjudication order passed by the Dy. Collector duty was confirmed against them. Man made fabrics were confiscated but were allowed to be redeemed on payment of fine and penalties were imposed upon the processors. The Collector (Appeals) while upholding the confirmation of duty set aside the order of confiscation and penalties relying upon the Delhi High Court judgment in the case of M/s. Pioneer Silk Mills and subsequent judgments of the Tribunal following that judgment.

2. In this appeal, the Revenue questioned the reliance so placed on the Delhi High Court's judgment, on citing the case of M/s. Maheshwari Mills Ltd. 3. In a number of cases the Revenue had attempted to show that the judgment of the Gujarat High Court differs from the Delhi High Court judgment. On this ground, an application was made for reference on the question of law to the Supreme court in terms of Sec. 35H of the Central Excise Act, 1944. The Tribunal in their case reported in 1999(33) RLT 987 listed the judgments in which the Delhi High Court judgment was followed and held that the ratio thereof was not altered by the judgment of the Gujarat High Court. This being the sole ground in the appeal, the

appeal does not survive and is dismissed.

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