Commissioner of Central Excise, Vs. Kepee Industries

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SooperKanoon Citation : sooperkanoon.com/25739

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-17-2001

Appellant : Commissioner of Central Excise,

Respondent : Kepee Industries

Judgement :

1. The application for rectification of mistake stated to have occurred in the Tribunal's order, declining to refer to the High Court a question of law proposed by the Commissioner.

2. There is no provision in law for rectification of a mistake in such an order. In any event, the application does not find any easily perceived mistake in the order, but raises elaborate argument on the issue. If the Tribunal declines to refer a question of law to the High Court, it is always open to the applicant to pray to the High Court to require the Tribunal, in terms of Sub-section (3) of Section 35G of the Act, to state the case to the High Court.