

Commissioner of Central Excise Vs. Catchem

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SooperKanoon Citation : sooperkanoon.com/25989

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-28-2001

Appellant : Commissioner of Central Excise

Respondent : Catchem

Judgement :

1. The Revenue has filed the above the appeal against the order of the Commissioner (Appeals), who has accepted that the correct date of the invoice is 7.7.94 and not 5.7.94 as shown on the invoice. The Commissioner (Appeals) has gone through the record and found that the supplier had produced a letter dt. 3.1.95 to the Assistant Commissioner about the date of clearance and he has also noticed that the Assistant Commissioner whose order is now sought to be restored by the department had not given any reason for denying or rejecting the appellants plea that while typing the date of Invoice, they typed 5.7.94 instead of 7.7.94. which is the correct date.

2. No question of law arises and amount of duty is also very negligence there is nothing in the appeal memorandum to show that the correct date is 5.7.94 and therefore the Commissioner has erred in accepting the date as 7.7.94. No purpose will be served by admitting the appeal.

Therefore I decline to admit this appeal which is accordingly dismissed.