Commissioner of Central Excise, Vs. Rigicut Tools Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-01-2002

Reported in : (2002)(141)ELT487TriDel

Judge : S T G.R., S Kang

Appellant : Commissioner of Central Excise,

Respondent : Rigicut Tools Pvt. Ltd.

Judgement :

1. Revenue filed this application for rectification of mistake in the Final Order No. 466/2001-B, dated 24-9-2001.

3. The contention of the Revenue is that Section 11A of the Central Excise Act amended retrospectively by Section 110 of Finance Act, 2000 and in view of this amendment the demand can be made for the past period.

4. We find no dispute in the legal proposition mentioned in the present application but the facts of the present case are different. In the final order, after considering the evidence on record it was held that as the applicants were specifically declaring the availment of the circular in classification list, therefore, no suppression can be alleged against the applicants. In respect of this finding, no averment is made in the present application. The demand can be made after extending the period of limitation provided under Section 11A of the Central Excise Act, if there is any suppression, mis-statement etc. on the part of the

manufacturer. In the present case, as there is no suppression on the part of the applicant, therefore, we find no mistake apparent on record in the final order. Hence the application is rejected.