

**Commissioner of Central Excise Vs. Ram Electricals**

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**SooperKanoon Citation :** [sooperkanoon.com/28474](http://sooperkanoon.com/28474)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Jul-02-2002

**Reported in :** (2002)(146)ELT149Tri(Mum.)bai

**Judge :** S T Gowri, G Srinivasan

**Appellant :** Commissioner of Central Excise

**Respondent :** Ram Electricals

**Judgement :**

1. In its order passed on 11-5-2002, the Tribunal had noted that, despite number of adjournments being given, the applicant had not substantiated the contention raised by it that it had settled the matter under the Kar Vivad Samadhan Scheme. The Tribunal therefore proceeded to dismiss the appeal by passing a reasoned order.

2. The application by the Commissioner now seeks to contend that this order cannot be maintained since the assessee had settled the issue under the Kar Vivad Samadhan Scheme. The copy of the certificate of the competent authority for full and final settlement of the dues under that scheme is produced.

3. We are not able to perceive any mistake in the order of the Tribunal. The Tribunal had specifically noted that evidence in the form of a certificate for full and final settlement of the dues under the scheme has not been produced. If the appellant before it failed to produce evidence despite having been given sufficient

opportunity, the decision of the Tribunal in deciding the appeal cannot be said to be a mistake. It is also to be noted that the departmental representative at no stage said that the matter has been settled under the Kar Vivad Samadhan Scheme.

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