Modi Rubber Ltd. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-11-2002

Reported in : (2002)(145)ELT352TriDel

Judge : S Kang, a T V.K.

Appellant : Modi Rubber Ltd.

Respondent : Commissioner of Central Excise

Judgement :

1. The Appellants filed this appeal against the order passed by the Chief Commissioner of Customs & Central Excise.

3. Revenue raised preliminary objection regarding maintainability of appeal. The contention of the Revenue is that under Customs Act or Central Excise Act there is no provision which grant jurisdiction to the Tribunal to entertain any appeal against the order passed by the Chief Commisioner.

4. We find that as per provision of Section 129A of the Customs Act the Tribunal can entertain appeal filed against the order passed by the Commissioner of Customs as an Adjudicating Authority or an order passed by the Commissioner (Appeals) under Section 129A of the Customs Act.

Similarly as per provision of Section 35B of Central Excise Act the Tribunal can entertain an appeal against the decision or order passed by the Commissioner or an order passed by the Commissioner (Appeals) under Section 35A of the Central

Excise Act. The Appellants fails to show any provision under the Customs Act or Central Excise Act under which the appeal lies to the Tribunal against the order of the Chief Commissioner of Customs and Central Excise. In these circumstances the appeal is dismissed as not maintainable.