

AlmIn Extrusion Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/28555

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-19-2002

Reported in : (2002)(83)ECC496

Judge : K Usha, S T C.

Appellant : AlmIn Extrusion

Respondent : Cce

Judgement :

1. This is an application for rectification of mistake filed under Section 35C(2) of Central Excise Act, 1944. Neither the applicant nor its representative is present.
2. The application has been filed on 28.5.2002 for rectifying an alleged mistake in an order dated 29.6.1999. Since the application is being filed after the amendment to Section 35C(2) has come into force reducing the period to 6 months, this Tribunal has no jurisdiction to entertain the same. Apart from the above, we find that there is no merit in the allegation in the application that the order is vitiated by an error apparent on record. What is sought in this application is a reconsideration of the order on merits. It is not permissible under Section 35-C(2). We dismiss the application for the above reasons.