Ruttonsha Internil Rectifier Vs. Commr. of C. Ex. and Cus.

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SooperKanoon Citation : sooperkanoon.com/29322

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-12-2002

Reported in : (2003)(160)ELT947Tri(Mum.)bai

Judge : K Usha, N T C.N.B.

Appellant : Ruttonsha Internil Rectifier

Respondent : Commr. of C. Ex. and Cus.

Judgement :

1. When this petition for stay came up for hearing it has been agreed that the appeal itself can be disposed of. We, therefore, proceed to dispose of the appeal.

2. The contention raised by the appellant is that no notice could be issued beyond the period of six months without referring to any special reason for that and the show cause notice is not liable to be accepted as it is time barred. Admittedly, the appellant has not filed return.

If that be so, under Section 73 proceedings can be initiated for a period beyond six months.

The only other issue to be considered is how the quantification has to be made. The appellant has produced certain documents before this Tribunal at the time of hearing. We do not propose to go in to the issue of quantification. It is open to the appellant to produce all documents before the original authority who will examine the same and pass order regarding quantification of the tax liability. The appeal stands disposed of as above.