

Commissioner of Central Excise Vs. Ratlam Straw Board Mills

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-21-2003

Reported in : (2003)(157)ELT704TriDel

Judge : P Chacko

Appellant : Commissioner of Central Excise

Respondent : Ratlam Straw Board Mills

Judgement :

1. The prayer in this Misc. application is that Final Order No.A/1074/2002/NB(S), dated 28-8-2002 - [2002 (148) E.L.T. 1125 (Tri. - Del.)] passed in the Revenue's Appeal No. E/1073/2002/NB(S) be recalled and the appeal of the Revenue be disposed of along with the cross objections filed in that appeal by the present applicants. It is submitted by Id. Counsel for the applicants that the cross-objections did not happen to be considered by the Bench at the time of passing the above final order. Heard Id. DR also, who admits that the party's cross objections are also on the record of the case.

2. Having examined the records of the case and the submissions made by both sides today, I find that, when the final order was passed, the cross-objections of the respondents in the Revenue's appeal were available on record. The bench, however, had no occasion to consider them as the Registry had not duly numbered and posted the cross-objections before the Bench in spite of a specific direction in this behalf given by the Bench as early as on 30-5-02. Id. Counsel has

relied on the Tribunal's decisions in the cases of Gabriel India Ltd. v. CCE, Chandigarh [2001 (127) E.L.T. 298 (Tri. - Del.)] and Gujarat Steel Rolling Mills v. CCE, Rajkot [2002 (150) E.L.T. 1035 (Tri. - Mum.)] in support of his prayer that the final order be recalled forthwith and the Revenue's appeal and the cross objections therein be posted for regular hearing. After a perusal of the cited decision, I am of the view that it will be appropriate for the same Id. Member who passed the final order, to pass appropriate orders. The Registry is directed to post the cross objections (duly numbered) filed by the party along with the present Misc. application before Hon'ble Member (J), Shri S.S. Kang, and issue notice accordingly.

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