

Commissioner of Central Excise Vs. Panam Castings (P) Ltd.

Commissioner of Central Excise Vs. Panam Castings (P) Ltd.

SooperKanoon Citation : sooperkanoon.com/31066

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-30-2003

Reported in : (2003)(156)ELT754TriDel

Judge : A T V.K., P Bajaj

Appellant : Commissioner of Central Excise

Respondent : Panam Castings (P) Ltd.

Judgement :

1. This ROM has been preferred by the Revenue seeking recall of the Final Order dated 14-3-2002 vide which the appeal of the respondents in this application, (appellant in the main appeal) was allowed by way of remand.
2. The mistake in the impugned final order pointed out is that the earlier final order dated 27-2-2001 passed by the Tribunal has not been accepted by the Department and proposal for filing Civil Appeal against that order has been sent to the Board and that the Tribunal has proceeded on an issue which was not raised by the respondents. But we find from the impugned final order that the order-in-appeal was set aside, on the ground that the adjudicating authority failed to pass the same, in terms of the earlier remand order passed by the Tribunal and direction had been given to the adjudicating authority to decide the case afresh in accordance with the directions given in the earlier remand order. The fact that the Department did not accept that earlier remand order of the Tribunal and proposed to file Civil appeal against the same, is no ground to recall the present impugned

final order. The earlier remand order has to be complied with by the adjudicating authority, till it is reversed/altered by any higher competent forum.

We do not find any mistake of fact or law appearing on the face of the impugned final order. Through this order the adjudicating authority has been directed to decide the case afresh in accordance with law.

Therefore, we do not find any merit in the ROM of the Revenue and the same is dismissed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com