Commissioner of Central Excise Vs. Sutex Yarn Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/32011

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-28-2003

Reported in : (2003)(161)ELT1043Tri(Mum.)bai

Judge : S T C.

Appellant : Commissioner of Central Excise

Respondent : Sutex Yarn Pvt. Ltd.

Judgement :

1. None appeared for the respondents despite notice and adjournment granted earlier. Shri S.V. Parelkar, learned JDR appearing for the Revenue states that the impugned order has been decided by Shri M.C.Kaul, Commissioner (Appeals) without having jurisdiction to decide the same. In support of his contention, he has submitted a copy of Board's Order No. 390/3/36-JC (BMB), dated 31st December, 1997.

2. After hearing learned JDR and perusal of case records, I find that the impugned order has been passed on 5-1-1999 by the Commissioner (Appeals). Since the impugned order has been passed subsequent to the order allocating work among different Commissioners of appeals, it is clear that the impugned order has been passed without jurisdiction. As such, the same is set aside and remanded to the jurisdictional Commissioner (Appeals) to decide the case afresh.