Gillete India Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/34024

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-05-2004

Reported in : (2004)(167)ELT60TriDel

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

Appellant : Gillete India Ltd.

Respondent : Cce

Judgement :

1. When this appeal was taken up for hearing the learned Departmental Representative pointed out that in view of the provisions contained under the First Proviso to Section 35B this Tribunal may not have jurisdiction to entertain this appeal. Relevant portion of the proviso is as follows : - [Provided that no appeal shall lie to the appellant Tribunal and the appellate Tribunal shall not have jurisdiction to decide any appeal in respect of any order referred in clause (b) if such order relates to - (b) a rebate of duty of excise on goods exported to any country or territory outside India or on excisable materials used in the manufacture of goods, which are exported to any country to territory outside India; 2. Since the issue raised in this appeal relates to claim for rebate of duty of excise under clause (b) learned Departmental Representative is fully justified in raising the objection. In view of the above, we transfer this appeal to the Joint Secretary, Revision Application (Review) for appropriate consideration. The appeal stands disposed of as above.