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SooperKanoon Citation : sooperkanoon.com/34065

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-10-2004

Reported in : (2004)(168)ELT474TriDel

Judge : S Kang, a T V.K.

Appellant : Spl Industries Ltd.

Respondent : Commissioner of Central Excise

Judgement :

3. The contention of the applicants is that the lower authorities are not implementing the order passed by the Tribunal. The contention of the applicants is that in pursuance to the final order passed by the Tribunal refund has been granted but no interest has been paid.

4. We find that the Tribunal vide Final Order dated 18-2-2003 [2003 (159) E.L.T. 720 (Tri. - Del.)] set aside the demand and allowed the appeal. In pursuance to the final order the applicants filed the refund claim. The Deputy Commissioner of Central Excise vide order dated 27-6-2003 allowed the refund of Rs. 45,17,034/-. The contention of the applicants is only that no interest has been paid on the amount refunded to the applicants.

5. We find that the Deputy Commissioner of Central Excise passed the order on the refund filed by the applicants which is an appealable order and if the applicants are not satisfied with the order of the lower authority, applicants can avail the

remedy available under Central Excise Act. In view of these circumstances, we find no merits in the application. The application is dismissed.