Commissioner of Central Excise Vs. Goodyear India Ltd.

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SooperKanoon Citation : sooperkanoon.com/37135

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-19-2004

Reported in : (2005)(181)ELT62TriDel

Judge : S Kang, Vice-, A T V.K.

Appellant : Commissioner of Central Excise

Respondent : Goodyear India Ltd.

Judgement :
2. Revenue filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals) whereby the Commissioner (Appeals) allowed the benefit of Notification No. 53/88-CE. The contention of the Revenue is that period in dispute from April, 96 to Sept., 96 and Notification No.53/88-CE was rescinded prior to April, 96, therefore, the grant of the benefit of Notification No. 53/88-C.E. was not sustainable. During arguments it is admitted by the Revenue that during the period in dispute, the successor notification was in existence which was similar to the Notification No. 53/88-C.E. In these circumstances, we find no merit in the appeal, the same is dismissed.