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Commissioner of Central Excise Vs. Jindal Polyester Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-08-2005

Reported in : (2005)(186)ELT337TriDel

Judge : S Kang, Vice-, N T C.N.B.

Appellant : Commissioner of Central Excise

Respondent : Jindal Polyester Ltd.

Judgement :

2. Revenue filed this application for rectification of mistake in the Final Order of the Tribunal dated 26-7-2004 whereby the Tribunal dismissed the appeal filed by the Revenue in view of the decision of the Tribunal in the case of Gabriel India Ltd. v. C.C.E., Chandigarh, reported in 2000 (122) E.L.T. 48. In the present application, the Revenue is raising a legal issue that there is no scope for group of customer to determine normal price. This is a legal issue and cannot be made the ground to say that there is a mistake apparent in the order, which requires rectification. The application is dismissed.

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