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Cce Vs. Press Fab Precision Components Pvt. Ltd.

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Court : Karnataka

Decided On : Aug-29-2006

Reported in : 2007(207)ELT207(Kar)

Judge : R. Gururajan and ;N. Ananda, JJ.

Acts : Central Excise Law

Appeal No. : CEA No. 35 of 2006

Appellant : Cce

Respondent : Press Fab Precision Components Pvt. Ltd.

Advocate for Pet/Ap. : N.R. Bhaskar, Adv.

Judgement :

1. Revenue is before us aggrieved by the order of the Tribunal dated 2-8-2005 passed in Appeal No. E/79 & 80/2003 in the case on hand.

2. The facts in brief are as under:

The respondents are engaged in the manufacture of pressed components and are covered by the Central Excise Laws. The Revenue visited the unit of the respondents and noticed certain irregularities in the matter of payment of duty. Hence, notice was issued mad a reply was obtained. Thereafter, an adverse order was passed against the assessee. Aggrieved by the said order, an appeal was

filed before the Joint Commissioner of Central Excise. The Commissioner decided the case against the respondent. The respondent, aggrieved by the same, filed an appeal before the Tribunal. The Tribunal has accepted the case of the assessee. It is in these circumstances, revenue is before us.

3. Heard Sri N.R. Bhaskar, learned standing Counsel for the Revenue and perused the materials placed on record.

4. After hearing, we are of the view that no case as such is made out by the revenue in the case on hand. The Tribunal notices that during the relevant point of time, there was no provision available to the revenue for the purpose of demanding duty from the successor in the case on hand. A new proviso was introduced only from 10-9-2004 and the said new proviso would not be applicable to the case on hand. The said finding of the Tribunal, in our view, does not call for any interference particularly in the light of the facts as narrated by the Tribunal in its order.

5. No grounds. Appeal stands rejected without answering the questions of law since the order is based on facts. Ordered accordingly.

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