

Commissioner of Central Excise Vs. Crosslink Shipbreakers Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-25-2005

Judge : A Wadhwa, A M Moheb

Appellant : Commissioner of Central Excise

Respondent : Crosslink Shipbreakers Pvt. Ltd.

Judgement :

1. The present appeal of the Revenus is as to whether the Assistant Commissioner was empowered to decide the case having the monetary limit of Rs. 2.00 lakhs. It has been decided by number of decision of the Tribunal that laying down the limit for adjudication by different authorities by the Board is only their internal arrangement and there is no such limit restricting the Board of the officers in terms of relevant provisions of law. Reference in this regard is made to the Supreme Court decision in the case of Pahwa Chemical Pvt. Ltd v. Commissioner of Central Excise, Delhi - 2005 (189) ELT 339 (SC). As such, we do not find any merit in the Revenue's appeal and reject the same.