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Gangeshwar Limited Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-05-2005

Judge : M T K.C.

Appellant : Gangeshwar Limited

Respondent : Cce

Judgement :

1. This application for restoration of appeal is filed on the ground that on 27.4.2005 when the appeal came up for hearing, the Assistant of the Counsel sought adjournment as the decision of the Larger Bench on the issue involved was not received by them by that time. However, the appeal was dismissed by following the decision of the Larger Bench in case of Jaypee Rewa Plant v. CCE, Raipur (T). The applicants pleaded that they have claimed Welding Electrodes as capital goods and the appeal was decided without taking cognizance of the fact that the request of adjournment was made by the Assistant of the Counsel.

2. Considering the above said circumstances, the appeal is restored to its original number and shall be posted for hearing The ROA application is allowed accordingly.

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