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Mayank Electra Ltd. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-01-2006

Judge : K Kumar

Appellant : Mayank Electra Ltd.

Respondent : Commissioner of Central Excise

Judgement :

2. The Id. Counsel for the appellants inter alia submitted that the order dated 16-3-2005 passed by this bench is an ex parte order and the factual position could not be brought to the notice of the bench which resulted in the present order. He submitted that after 1-4-2000 the appellants were not required to pay 10% of the input duty. Therefore, the issue involved in the present case is squarely covered in favour of the appellants by the decision in the case of Tejas packaging v. CCE, Mumbai-V .

3. Since the issue involved is squarely covered in favour of the appellants by the aforesaid decision and this decision was not brought to the notice of the bench at the time of passing the order dated 16-3-2005 which is an ex parte order, I recall the same and following the ratio of the aforesaid decision, allow the appeal filed by the appellants.

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