Commissioner of Central Excise Vs. Rocket Engg. Corporation Ltd.

Commissioner of Central Excise Vs. Rocket Engg. Corporation Ltd.

SooperKanoon Citation : sooperkanoon.com/45864

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-20-2007

Reported in : (2007)(121)ECC356

Judge : M Ravindran

Appellant : Commissioner of Central Excise

Respondent : Rocket Engg. Corporation Ltd.

Judgement :

1. This appeal is filed by the Revenue against Order-in-Appeal No.PII/BKS/215/2006 dt. 20.7.2006 this appeal is listed today for maintainability by the appeal before the Tribunal.

2. None appeared on behalf of the respondent despite notice. Heard the Ld. SDR and perused the records. The issue involved in this case is regarding the sanctioning of rebate claim to the respondent by the Ld.

Commissioner (Appeals). The proviso to Section 35 B(1) clearly mandates that any appeal in respect of rebate claim has to be filed by the Revenue before the Jt. Secretary to the Government of India under the provisions of Section 35EE of the Central Excise Act.

3. Accordingly, the appeal is rejected as non-maintainable, with liberty to approach the appropriate authority.