Commissioner of Central Excise Vs. Kothari Products

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SooperKanoon Citation : sooperkanoon.com/494658

Court : Allahabad

Decided On : Mar-20-2007

Reported in : 2008(230)ELT211(All); 2008[12]STR5

Judge : R.K. Agarwal and ;Bharati Sapru, JJ.

Appellant : Commissioner of Central Excise

Respondent : Kothari Products

Disposition : Application dismissed

Judgement :
ORDER

1. We have heard Sri K.C. Sinha, learned Assistant Solicitor General of India on behalf of the applicant and Sri A.P. Mathur, learned Counsel appearing for the Respondent-assessee.

2. The Revenue's rectification application filed under Section 35G(3) (sic) [Section 35C(2)] of the Central Excise Act, 1944 has been rejected by the Tribunal on the ground that the plea which is being raised by the Revenue in the rectification application was not raised by the Departmental Representative and, therefore, there is no error apparent on the face of the record.

3. It is well settled that the Tribunal is not supposed to decide all the grounds raised in the memo of appeal where the authorised person has appeared and

argued some of the grounds raised therein. The order of the Tribunal does not suffer from any error apparent on the face of the record. The order of the Tribunal, therefore, does not give rise to any question of law.

4. The application is rejected.