

Commnr. of Central Excise, Bangalore Vs. Faxwell Printers, Bangalore

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Court : Supreme Court of India

Decided On : Nov-27-2008

Reported in : (2009)1SCC473

Judge : Arijit Pasayat,; P. Sathasivam and; Aftab Alam, JJ.

Appeal No. : Civil Appeal Nos. 333-334 of 2001

Appellant : Commnr. of Central Excise, Bangalore

Respondent : Faxwell Printers, Bangalore

Advocate for Def. : V. Lakshum Kumaran, ; Alok Yadav, ; M.P. Devanath, ;

Advocate for Pet/Ap. : G.E. Vahanvati, S.G.,; T.A. Khan,; Devadatt Kamat,;

Prior history : From the final Order Nos. 226 and 227 of 2000 dated 10.02.2000 of the Customs Excise and Gold (Control) Appellate Tribunal, South Zonal Bench at Madras in Appeal Nos. E/337/99 and E/1703/99

Judgement :

Arijit Pasayat, J.

1. Challenge in these appeals is to the judgment of Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench at Madras (in short `CEGAT'). In these cases the CEGAT followed the order passed in the case of Srikumar Agencies who was one of the respondents in Civil Appeal Nos. 4872-4892 of 2000. By our separate judgment today in Civil Appeal Nos. 4872-4892 of 2000, we have set aside the order of CEGAT and remitted the matter to it to be dealt with afresh. The decision in the said case shall apply to the facts of the present case.

2. The appeals will be heard afresh by the appropriate bench of CEGAT which is presently known as Customs, Excise & Service Tax Appellate Tribunal (in short `CESTAT').

3. Since the matter is pending for long, we request the CESTAT to dispose of the appeals as early as possible preferably by the end of February, 2009.

4. The appeals are allowed.