
(1996) 10 AHC CK 0102

In the Allahabad High Court

Case No : Civil Misc. Writ Petition No. 1265 of 1994

Atma Steels Ltd.

APPELLANT

Vs

Union of India (UOI) and Another

RESPONDENT

Date of Decision : 03-10-1996

Acts Referred:

Citation : (1997) 68 ECR 795

Hon'ble Judges : R.K. Gulati, J;Om Prakash, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. Heard counsel for the parties.
2. The case of the petitioner is that when refund applications were rejected, an appeal was preferred before the appellate authority and then the appeal was accepted and refund was directed. Aggrieved by that order, the Revenue preferred an appeal before the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi. An application for stay was made by the Revenue before the Appellate Tribunal, which was rejected.
3. It is submitted by the counsel for the petitioner that as a result of the stay application having been rejected, the petitioner is entitled to get refund. It is urged that the application for refund made after the order rejecting the stay application by the Tribunal, is still pending.
4. Upon hearing the parties, the petition is disposed of finally directing the Assistant Collector, Central Excise, Division-III, Ghaziabad, to decide the refund application of the petitioner in accordance with law expeditiously, preferably within two months from the date a copy of this order is produced before respondent No. 2 by the petitioner.