(2004) 03 P&H CK 0148

In the Punjab And Haryana At Chandigarh

Case No : Central Excise Case No. 192 of 2002 (O and M)

CCE — APPELLANT

Vs

Steel Authority of India Ltd. — RESPONDENT

Date of Decision : 31-03-2004

Acts Referred:
Central Excises and Salt Act, 1944 — Section 11D

Citation : (2004) 115 ECR 868

Hon'ble Judges : N.K. Sud, J;N.K. Sodhi, J

Bench : Division Bench

Final Decision : Allowed

Judgement

N.K. Shodi, J.—After hearing Counsel for the Department and having gone through the order of the Tribunal dated 19.4.2002, we are of the view that the following question of law arise from the order of the Tribunal:

Whether on the facts and in the circumstances of the case, the Tribunal was right in rejecting, the application for rectification of mistake in view of the retrospective amendment made in Section 11D of the Central Excise Act, 1944?

2. Accordingly, the petition is allowed and the Tribunal is directed to draw the statement of the case and refer the aforesaid question of law to this Court for its opinion.