

(2006) 04 GUJ CK 0003
In the Gujarat High Court
Case No : Special Civil App. No. 7915 of 2005

Colortex

APPELLANT

Vs

Union of India (UOI)

RESPONDENT

Date of Decision : 18-04-2006

Acts Referred:

Citation : (2006) 04 GUJ CK 0003

Hon'ble Judges : Y.R. Meena, C.J;D.A. Mehta, J

Bench : Division Bench

Advocate : Kamal Trivedi, A.A.G., Rakesh Gupta, Trivedi and Gupta, for the Appellant; Jitendra Malkan, for the Respondent

Judgement

1. The learned Counsel for the petitioners submits that there was a difference of opinion of the Members of the Customs Excise and Service Tax Appellate Tribunal. The matter was referred by the members to a Third Member Bench. As no proper points were formulated, the parties approached this Court. This Court had directed to formulate the points of difference on which the matter can be referred to Third Member.

2. Before reference after formulation of the points one of the members retired. Now the issue arises whether the remaining member can formulate the points of difference of opinion. The President of the Tribunal has directed that the points can be formulated by the other member i.e. the member who is still in service and the matter can be referred to the Third Member.

3. The learned Counsel submits that one of the members was party in the matter of difference of opinion is the member who is yet to retire cannot formulate the points of difference of opinion.

4. Issue NOTICE, Considering the above facts mentioned before us the operation of order dated 7 March, 2006 and 28th March, 2006 (at Annexure-A (Colly.) to the petition) shall remain stayed.