(2012) 10 GUJ CK 0041

In the Gujarat High Court

Case No : Tax Appeal No''s. 573-575 of 2012

Commissioner of C. Ex. and Customs APPELLANT

Vs

Radha Madhav Co. Ltd. RESPONDENT

Date of Decision : 10-10-2012

Acts Referred:
Central Excises and Salt Act, 1944 — Section 36

Citation : (2013) 292 ELT 19

Hon'ble Judges : Harsha Devani, J;Akil Abdul Hamid Kureshi, J

Bench : Division Bench

Advocate : Naynaben K. Gadhvi, for the Appellant;

Final Decision : Dismissed

Judgement

Harsha Devani, J.—The revenue has preferred these appeals against the common order dated 9th September 2010 2012 (284) ELT 369 passed by the Customs, Excise and Service Tax Appellate Tribunal. Since the respondent-assessee is located in the union territory of Daman, at the outset, this Court has examined the question of jurisdiction of this Court to entertain the present appeal. In this regard reference may be made to Section 36 of the Central Excise Act, 1944 and more particularly clause (b) thereof which defines "High Court" in relation to the Union Territories of Dadra and Nagar Haveli and Goa, Daman and Diu to mean the High Court at Bombay. Therefore, this Court does not have the jurisdiction to entertain these appeals.

2. Under the circumstances, the appeals are dismissed only on this ground, leaving it open for the revenue to carry the matter before the appropriate Court.