

(2010) 03 P&H CK 0072
In the Punjab And Haryana At Chandigarh

Commissioner of C. Ex.

APPELLANT

Vs

Laxmi Engineering Works

RESPONDENT

Date of Decision : 22-03-2010

Acts Referred:

Citation : (2010) 254 ELT 205

Hon'ble Judges : Mehinder Singh Sullar, J; Ashutosh Mohunta, J

Bench : Division Bench

Judgement

Ashutosh Mohunta, J.—The Customs, Excise and Gold (Control) Appellate Tribunal has submitted the statement of facts without framing the question law. However, after going through the statement of facts, the following question of law arises for adjudication by this Court:

Whether in the light of the private record which had been discovered during a raid, the Tribunal was right in holding that there was no positive evidence of clandestine production and removal of goods during the relevant period?

2. After hearing the learned Counsel for the revenue, we are of the considered view that even if some record recovered during the raid and corroborated by some supportable evidence holding that there was an attempt of clandestine production and removal of goods, then it is necessary to have the same positive evidence of clandestine production and removal of goods.

3. In view of the above, the question of law is answered against the revenue and in favour of the assessee.