(2014) 07 SC CK 0110

In the Supreme Court Of India

Case No : Civil Appeal Nos. 6569-6574 of 2012

Commissioner of Central Excise — APPELLANT

Vs

Fact Paper Mills Pvt. Ltd. — RESPONDENT

Date of Decision : 25-07-2014

Acts Referred:

Central Excises and Salt Act, 1944 — Section 35G, 35L

Citation : (2014) 308 ELT 442 : (2015) 49 GST 273

Hon'ble Judges : Madan B. Lokur, J;C. Nagappan, J

Bench : Division Bench

Advocate : Ranjit Kumar, S.G., H. Raghvendra Rao, Farrukh Rasheed and B. Krishna Prasad, Advocates for the Appellant; S.K. Bagaria, Sr. Adv., Garvesh Kabra and Devashish Trivedi, Advocates for the Respondent

Final Decision : Allowed

Judgement

1. We are of the view that these appeals are not maintainable under Section 35L of the Central Excise Act, 1944 (for short ''the Act'') since the issues raised are of clandestine removal of manufactured goods and clandestine manufacture of goods. Learned Solicitor General seeks leave to withdraw these appeals with liberty to file an appropriate appeal in the High Court under Section 35G of the Act.

2. Liberty to withdraw these appeals is granted.

3. In the event of an appeal being filed under Section 35G of the Act within three months from today, the High Court shall consider the appeal without raising any question regarding limitation. The civil appeals are dismissed as withdrawn.

