(2009) 04 P&H CK 0341

In the Punjab And Haryana At Chandigarh

Commissioner of Central Excise APPELLANT

Vs

Hari Concast (P) Ltd. RESPONDENT

Date of Decision : 20-04-2009

Acts Referred:
Central Excises and Salt Act, 1944 — Section 35G

Citation : (2009) 04 P&H CK 0341

Hon'ble Judges : M.M. Kumar, J;Augustine George Masih, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

M.M. Kumar, J.—The revenue has filed the present appeal u/s 35-G of the Central Excise Act, 1944 (for brevity, ''the Act'') challenging order dated 3.8.2006, passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (for brevity, ''the Tribunal'').

2. It is conceded position that proceedings against the respondent-assessee for imposing penalty were initiated after the expiry of period of five years. Although there is no statutory period of limitation yet reasonable period of limitation for initiating proceedings is five years. In that regard reliance may be placed on the judgment of Hon''ble the Supreme Court in the case of State of Punjab and Others Vs. Bhatinda District Coop. Milk P. Union Ltd., . It has been held that if no provision is made regarding period of limitation for exercising revisional jurisdiction under the Punjab General Sales Tax Act, 1948, then maximum period of five years is regarded as reasonable period. Therefore, we find no ground to interfere in the order passed by the Tribunal. The appeal does not warrant admission and is, thus, liable to be dismissed. Accordingly the appeal fails and the same is dismissed.