
(2010) 01 GUJ CK 0016
In the Gujarat High Court

Case No : Civil Application No. 2 of 2009 in Tax Appeal No. 22 of 2009

Commissioner of Central Excise

APPELLANT

Vs

Navyug Processors Pvt. Ltd.

RESPONDENT

Date of Decision : 13-01-2010

Acts Referred:

Citation : (2010) 20 STR 712

Hon'ble Judges : Rajesh H Shukla, J;K.A. Puj, J

Bench : Division Bench

Advocate : Kalpesh N. Shastri, for the Appellant; None, for the Respondent

Final Decision : Dismissed

Judgement

K.A. Puj, J. 1. The applicant has preferred this Civil Application praying for stay against execution, implementation and operation of Order No. A/1821-1822/W/B/AHD/08, dated 27-8-2008 passed by the CESTAT in Appeal No. E/3594 and 3625/04 in the case of M/s. Navyug Processor Pvt. Ltd.

2. Mr. K.N. Shastri, the learned Standing Counsel appearing for the Appellant has submitted that by virtue of the order passed by the Tribunal, the Revenue is required to issue the refund. However, a substantial question of law arises and as a matter of fact this Court has admitted the appeal and hence the stay against the direction issued by the Tribunal may be granted.

3. We have heard the learned Standing Counsel and also perused the order passed by the Tribunal. Simply because the appeal is admitted, as a natural corollary the stay is not required to be granted. Even otherwise, pursuant to the order passed by the Tribunal, the Revenue is required to follow the requisite procedure laid down under the Act for the purpose of considering the issue regarding grant of refund.

4. In this view of the matter, we do not see any justification in granting the prayer made by the applicant in the present application. This application is

accordingly rejected.