(2003) 01 P&H CK 0313

In the Punjab And Haryana At Chandigarh

Case No : Central Excise Case No. 139 of 2002 (O and M)

Commissioner of Central Excise — APPELLANT

Vs

Oswal Agro Mills Ltd. — RESPONDENT

Date of Decision : 23-01-2003

Acts Referred:

Central Excises and Salt Act, 1944 — Section 11B, 35H(1)

Citation : (2004) 115 ECR 120 : (2004) 168 ELT 437

Hon'ble Judges : N.K. Sud, J;N.K. Sodhi, J

Bench : Division Bench

Final Decision : Allowed

Judgement

N.K. Sodhi, J.—After hearing Counsel for the petitioner and having gone through the order dated 24-1-2002 passed by the Customs, Excise and Gold (Control) Appellate Tribunal. We are of the view that the following question of law arises from the order of the Tribunal :-

"Whether the date of deposit of excise duty at the time of clearance of goods from the factory could be treated as "relevant date" for the purposes of Section 11B of the Central Excise Act, 1944 for computing the limitation for filing refund application ?"

2. We, therefore, allow this petition and direct the Tribunal to refer the aforesaid question of law along with the statement of the case to this court for its opinion.

