

(2003) 09 P&H CK 0112
In the Punjab And Haryana At Chandigarh
Case No : Central Excise Case No. 39 of 2003

Commissioner of Central Excise

APPELLANT

Vs

United Leasing and Industries Ltd.

RESPONDENT

Date of Decision : 05-09-2003

Acts Referred:

Central Excises and Salt Act, 1944 — Section 35H

Citation : (2004) 115 ECR 117 : (2004) 168 ELT 440

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

Bench : Division Bench

Advocate : Govind Goel, for the Appellant;

Final Decision : Allowed

Judgement

N.K. Sodhi, J.—Having gone through the order of the Customs, Excise and Gold (Control) Appellate Tribunal dated 20-11-2001 and after hearing the learned Counsel for the petitioner, we are of the view that the following question of law arises from the order:

"Whether in the absence of any prescribed period of limitation, the demand raised by the petitioner within a reasonable time after the evasion came to its notice could be nullified on the plea of delay?"

2. We accordingly allow this petition and direct the Tribunal to prepare statement of the case and refer the aforesaid question of law to this Court for its opinion.