

(2014) 10 AP CK 0140
In the Andhra Pradesh High Court
Case No : C.E.A. No. 105 of 2014

Commissioner of Cus., C. Ex. and Service Tax	APPELLANT
Vs	
Andhra Sugars Ltd.	RESPONDENT

Date of Decision : 14-10-2014

Acts Referred:

Citation : (2015) 319 ELT 297

Hon'ble Judges : K.J. Sengupta, C.J.; Sanjay Kumar, J.

Bench : Division Bench

Advocate : V. Gopalakrishna Gokhale, SC, for the Appellant; Challa Gunaranjan, for the Respondent

Final Decision : Allowed

Judgement

Kalyan Jyoti Sengupta, C.J.—This appeal is admitted on the following substantial question of law.

"Whether the learned Tribunal has committed any quasi judicial indiscipline by not following the judgment of the jurisdictional High Court and in following the judgment of the learned Tribunal, which was rendered while relying on the judgment of the Karnataka High Court and various other High Courts?"

We have heard the learned Counsel for the parties.

2. We are of the view that the learned Tribunal should not have ignored the judgment of the jurisdictional High Court simply because the other High Courts have proceeded as observed in a judgment of the Tribunal without reading the judgment of Division Bench of this Court. On that ground, we allow the appeal and set aside the impugned order of the learned Tribunal. We remand the matter to the learned Tribunal for re-hearing and for taking note of the judgment of the jurisdictional High Court or in the meantime, if any judgments are rendered by the Supreme Court on the issue in question. Such exercise shall be completed within a period of two months from the date of communication of a copy of this order.

3. The appeal is accordingly allowed. Consequently, the miscellaneous applications, if any pending, shall also stand closed. No order as to costs.