

(2008) 11 SC CK 0041

In the Supreme Court Of India

Case No : Civil Appeal No's. 3477-3478 of 2001

Commnr. of Central Excise, Bangalore-II

APPELLANT

Vs

Rajhans Enterprises and Another

RESPONDENT

Date of Decision : 27-11-2008

Acts Referred:

Citation : (2009) 16 SCC 273

Hon'ble Judges : P. Sathasivam, J;Arijit Pasayat, J;Aftab Alam, J

Bench : Full Bench

Advocate : G.E. Vahanvati, S.G., T.A. Khan, Devadatt Kamat, Rahul Kaushik, S.N. Terdal, B. Krishna Prasad, V. Lakshmi Kumaran, Alok Yadav and Rajesh Kumar, for the Appellant; V. Lakshum Kumaran, Alok Yadav, M.P. Devanath, Rana Mukherjee, Siddharth Gautam, Goodwill Indeevar, Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal, Sudha Malla and Rajan Narain, for the Respondent

Final Decision : Dismissed

Judgement

Arijit Pasayat, J.—Challenge in these appeals is to the judgment of Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench, Chennai (in short `CEGAT'). In these cases the CEGAT followed the order passed in the case of Srikumar Agencies who was one of the respondents in Civil Appeal Nos. 4872-4892 of 2000. By our separate judgment today in Civil Appeal Nos. 4872-4892 of 2000, we have set aside the order of CEGAT and remitted the matter to it to be dealt with afresh. The decision in the said case shall apply to the facts of the present case.

2. The appeals will be heard afresh by the appropriate bench of CEGAT which is presently known as Customs, Excise & Service Tax Appellate Tribunal (in short `CESTAT').

3. Since the matter is pending for long, we request the CESTAT to dispose of the appeals as early as possible preferably by the end of February, 2009.

4. The appeals are allowed.