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(2011) 08 SC CK 0014

In the Supreme Court Of India

Case No : Civil Appeal No. 7481 of 2011

Commr. of C. Ex., Allahabad — APPELLANT

Vs

U.P. State Sugar Corporation Ltd. — RESPONDENT

Date of Decision : 26-08-2011

Acts Referred:
Central Excises and Salt Act, 1944 — Section 35G(1)

Citation : (2011) 273 ELT 163 : (2012) 27 STR 417 : (2013) 39 STT 57

Hon'ble Judges : Mukundakam Sharma, J;Anil R. Dave, J

Bench : Division Bench

Advocate : Abhinav Mukherji, Ashok K. Srivastava and B. Krishna Prasad, for the Appellant; Vinay Garg and Jyoti Sharma, for the Respondent

Final Decision : Dismissed

Judgement

1. Leave granted.

2. Heard Learned Counsel for the parties.

3. Our attention is drawn to the impugned judgment and order passed by the High Court dated 30-3-2009. After the disposal of the matter by the Tribunal, appeal was filed before the High Court in which notice was issued and the same was registered as an appeal u/s 35G(1) of the Central Excise Act, 1944.

4. On going through the records, we find that the issues that were raised were not discussed and dealt with by the High Court except for saying that the case is not a fit case to be interfered with. According to us, this is not a proper disposal of the appeal. Accordingly, we set aside the order and remit back the matter for fresh disposal de novo in accordance with law. The High Court shall, while disposing of the appeal afresh, give its decision and discuss the issues raised by the parties and shall dispose of the matter with a reasoned order. The matter shall be disposed of as expeditiously as possible preferably within a period of six months from the date of the receipt of the copy of this order.

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5. The appeal is disposed of accordingly.

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