(1999) 11 SC CK 0048

In the Supreme Court Of India

Case No : Civil Appeals Nos. 10876-79 Of 1996 With Nos. 10392-93 Of 1996

Geep Industrial Syndicate Ltd. APPELLANT

Vs

Collector of Central Excise RESPONDENT

Date of Decision : 03-11-1999

Acts Referred:

Citation : (2000) 120 ELT 36 : (2001) 10 SCC 555

Hon'ble Judges : S. P. Bharucha, J;A. P. Misra, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. It is apparent from what we have heard and seen from the record that the Tribunal was in error in regard to what it said the Assistant Collector had found. Also, what it gives as a quotation from the Assistant Collector's order is just not there. The conclusion reached by the Tribunal upon the basis of such a judgment cannot be sustained. Learned Counsel for the Revenue fairly concedes that, in these circumstances, the order under challenge may be set aside and the civil appeals remanded to the Tribunal to be heard and disposed of afresh.

2. The civil appeals are allowed. The order under appeal is set aside. The civil appeals are restored to the file of the Tribunal, New Delhi, to be heard and disposed of afresh, expeditiously.

3. No order as to costs.