

(2017) 12 TP CK 0006
In the Tripura High Court
Case No : 350 of 2016

M/S Dharampal Satyapal Ltd.

APPELLANT

Vs

The Union of India

RESPONDENT

Date of Decision : 13-12-2017

Acts Referred:

Constitution of India, Article 226 -
Power of High Courts to Issue certain writs
Central Excise Act, 1944, Section 35B,
Section 129 - Appeals to the Appellate Tribunal

Citation : (2017) 12 TP CK 0006

Hon'ble Judges : T. Vaiphei, S. Talapatra

Bench : Division Bench

Advocate : Dr. A.K. Saraf, Kousik Roy, B. Dubey, S. Khattar, ?B. Majumder

Judgement

1. On the basis of the preliminary objection raised by the learned CGC for reason of maintainability of the writ petition, this bunch of three writ petitions involving a common question of law were heard together, and are now being disposed of by this common judgment.

2. We will first deal with and decide WP(C) No. 350 of 2016 and our decision thereon will govern the remaining writ petitions. Before we proceed further, we may briefly refer to the facts of the case as may be necessary for disposal of this writ petition. In the year 1997-2000, the petitioner set up its unit in the North Eastern Region and started production of tobacco products. On 14-1-2009, the Commissioner of Central Excise, Shillong took note of the allegation that the petitioner had willfully suppressed the fact pertaining to the manufacture product of intermediate order "Compounds", issued notice upon it to show cause as to why it should not be required to pay a sum of Rs. 98,03,22,312/- to the revenue. According to the petitioner, it duly replied to the notice and asserted therein that the intermediate product was not excisable and even if it were, both the intermediary as well as the final products were exempted from excise duty and no excise duty was, therefore, payable by it. The petitioner also subsequently

filed an additional affidavit. The Commissioner by the order dated 31-5-2012 passed the order confirming the demand so raised in the show cause notice and also imposed a penalty equal to the demand raised along with interest. Aggrieved by this, the petitioner preferred an appeal before the CESTAT from the order dated 31-5-2012 accompanied by a stay application. The CESTAT passed the impugned order dated 11-9-2014 directing that the impugned order should be stayed subject to the petitioner depositing 10% of the duty confirmed against the petitioner. Aggrieved by this, the petitioner moved this Court with a prayer for waiver of pre-deposit amount during the pendency of the appeal. This Court by the order dated 10-12-2014 stayed the said order of the CESTAT. This Court also by the order dated 3-3-2015 confirmed the stay order dated 10-12-2014 and directed the CESTAT to finally hear the appeal on 23-3-2015. As the certified copy of the order dated 23-3-2015 was apparently filed only on 26-3-2015 (???), the CESTAT by the order dated 6-4-2015, with reference to the prayer for adjournment by the petitioner, directed the petitioner to bring those facts to the notice of this Court and sought for appropriate direction/order for extending the time for disposal of the appeal. This Court by the order dated 6-5-2015 directed the CESTAT to dispose of the appeal within three months from the date of the order. The CESTAT, after hearing the parties, disposed of the appeal on 30-7-2015 by setting aside the impugned order and remanded the matter to the adjudicating authority for passing fresh order after considering all the issues raised by both the parties. The relevant portions of the order are as follows:

"7.2 During the relevant period, the appellants manufactured compound and cleared them without payment of duty for captive consumption in their own factory for manufacture of chewing tobacco which is wholly exempt under Notification No. 8/2004-CE dated 21-01-2004. The said compound classifiable under Chapter Heading 2404.41 of CETA, 1985 and under 24039930 after 28-02-2005 is specified in the Notification No. 8/2004 and there is no dispute about this.

7.3 The issue involved is whether the appellants are eligible for exemption on compound under Notification 52/2002, as their finished products i.e. chewing tobacco are wholly exempt under Notification No. 8/2004. This Notification exempts all goods falling under tariff item 21069020 and Chapter 24 of the first schedule to the CETA, 1985 manufactured in a factory and used within the said factory for manufacture of final products. The benefit of this Notification is, however, not applicable where the final products are exempt from the whole of the duty of excise leviable.

7.4 It is the contention of the appellants that since the Notification No. 8/2004 is a conditional one and not an absolute exemption, therefore, the benefit of Notification No. 52/2002-CE cannot be denied to their inter-mediate products i.e. compound used in the manufacture of chewing tobacco which is dutiable but for exemption notification No. 8/2004. It is submitted that the Department has already raised the demands to the appellant denying the benefit of exemption

W.P. (C) NOS.350/2016, 360/2016, 361/2016 Page 5 of 19 notification No. 8/2004. This clearly shows that the said notification is not the absolute exemption notification.

8. On perusal of the order, we find that in para 5.12.1 and 5.12.2 of the order No. 4/2012, the learned Commissioner has discussed as to how the benefit of Notification No. 8/2004 is not applicable to the compound. However, he has not recorded any findings in regard to the submission of the appellants that while calculating the duty payable but for exemption, the duty payable on compound is to be taken as zero. It is the contention of the appellants that by adopting the above methodology, duty payable for the purpose of investment works out to excise duty payable on the final products but for the said exemption and the said amount is already invested and, therefore, no duty is leviable on the compound. Further, it is the grievance of the appellants that there are no detailed findings of the Ld. Commissioner on the issue of time bar.

9. We find that the Ld. Advocate produced before the Bench various notices issued to the appellants for denying the benefit of exemption notification to the appellants to their final products that is chewing tobacco. The facts were, however, not available before the adjudicating authority while passing the order. It is the contention of the appellants that notification 52/2002 is not applicable to the intermediate products where the final products are wholly exempt from duty. Since in their case the final products are exempt subject to certain conditions, the said final products cannot be said to be wholly exempt.

10. In view of the above facts, both the sides agree that the matter requires a fresh look by the adjudicating authority. Accordingly, we set aside the impugned order with the direction to the adjudicating authority for passing a fresh order after considering all the issues raised by both the parties. We, however, direct that the adjudicating authority should pass the order preferably as far as practicable within three months of the date of communication of this order. It is needless to mention that a reasonable opportunity of hearing to the appellants should be provided before deciding the case.

11. In the result, the appeals are allowed by way of remand."

3. Interestingly, the petitioner on 13-11-2015, i.e. even before the learned Commissioner had started the fresh proceeding in terms of the directions of the CESTAT filed an application for keeping the fresh proceeding in abeyance till the issue of demand of duty on the finished chewing tobacco was finally decided. The basis of the said application is that the issue of demanding duty on compound is inextricably linked with the issue of applicability of exemption on compound. The petitioner, therefore, pressed for granting an opportunity to it to explain its aforesaid "limited" contention on the date convenient to him. The learned Commissioner vide para 7.1.2. observed that personal hearing on the limited point of applicability of the exemption notifications on different facets of the matter was not within the scope of the adjudicating authority of quasi judicial

nature. The learned Commissioner further observed as follows: "7.1.2 Thus, it appears that there is no stay order against deciding the case. Rather the direction of the Hon'ble High Court was to decide the appeals. It is my understanding that the noticee ought to have raised this issue before the two higher forum (sic) under whose jurisdictions the cases were agitated immediately before these cases were remanded to me by the Tribunal. Also, I understand that this matter of keeping the cases under abeyance in view of the pendency of the "demand cases" before the Apex Court is in the jurisdiction of civil courts. The Commissioner is a creature of statute cannot go beyond the statute. In this quasi-judicial process it is important to note that these proceedings are in the nature of summary proceedings. Further, there is no scope of withholding the adjudication in this case as the noticee requested for keeping it under abeyance till the Apex Court decides the cases of pending demands. Observance of all requirements under a civil procedure is not mandated for quasi judicial authorities. The only mandate here is to provide an opportunity of personal hearing to the parties affected. In these respect, I find that three opportunities were given to the noticee but the noticee came with a new plea of predetermining the issue or keeping the decision pending till the Apex Court verdict is received.

7.1.3. In absence of any stay order by any civil court and in view of the mandate of deciding the case within a period of three months, I find that delays have been caused by the noticee and their plea for a hearing on this point is rejected. I proceed in this case accordingly."

(Underlined for emphasis)

4. We are constrained to reproduce at length the above observations of the learned Commissioner to highlight the manner in which the case has been deal with by all concerned. It is like ping pong game: sending the case from one forum to another without the end of the litigation in sight. The amount involved is a whopping sum of Rs. 26,46,460,458/-. No wonder, at the drop of hat, the petitioner rushed to this Court to challenge any order passed by the CESTAT or the adjudicating authority, sometimes, on flimsy grounds. The question for determination now is whether a writ petition lies against the impugned order Article 226 of the Constitution undoubtedly confers discretion of a most extensive nature on the High Court. But the very vastness of the powers conferred on the High Court necessarily imposes on it the responsibility to use them with circumspection. One of the self-imposed limitations usually observed by the High Courts is their inclination to entertain writ petitions when an alternative remedy provided for by a statute. In the instant case, the Tribunal called CESTAT (Custom, Excise and Service Tax Appellate Tribunal) constituted under the provision of Section 129 of the Central Excise Act, 1944 is the appellate authority. Under what circumstances the extraordinary jurisdiction of this Court under Article 226 of the Constitution can be invoked came up for consideration before the Apex Court in CIT and others v. Chhabil Dass Agarwal, (2014) 1 SCC 603, and the Apex Court after reviewing numerous case-laws observed as under:

13. In *Nivedita Sharma v. Cellular Operators Assn. of India*, (2011) 14 SCC 337, this Court has held that where hierarchy of appeals is provided by the statute, the party must exhaust the statutory remedies before resorting to writ jurisdiction for relief and observed as follows:

"12. In *Thansingh Nathmal v. Supt. of Taxes*, AIR 1964 SC 1419 this Court adverted to the rule of self-imposed restraint that the writ petition will not be entertained if an effective remedy is available to the aggrieved person and observed:

"7. ... The High Court does not therefore act as a court of appeal against the decision of a court or tribunal, to correct errors of fact, and does not by assuming jurisdiction under Article 226 trench upon an alternative remedy provided by the statute for obtaining relief. Where it is open to the aggrieved petitioner to move another tribunal, or even itself in another jurisdiction for obtaining redress in the manner provided by a statute, the High Court normally will not permit by entertaining a petition under Article 226 of the Constitution the machinery created under the statute to be bypassed, and will leave the party applying to it to seek resort to the machinery so set up."

13. In *Titaghur Paper Mills Co. Ltd. v. State of Orissa*, (1983) 2 SCC 433 this Court observed:

"11. ... It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Waterworks Co. v. Hawkesford*, (1859) 6 CBNS 336 in the following passage:

... There are three classes of cases in which a liability may be established founded upon a statute. ... But there is a third class viz. where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it. ... The remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to."

The rule laid down in this passage was approved by the House of Lords in *Neville v. London Express Newspaper Ltd.*, 1919 AC 368 and has been reaffirmed by the Privy Council in *Attorney General of Trinidad and Tobago v. Gordon Grant and Co. Ltd.*, 1935 AC 532 (PC) and *Secy. of State v. Mask and Co.*, (1939-40) 67 IA 222. It has also been held to be equally applicable to enforcement of rights, and has been followed by this Court throughout. The High Court was therefore justified in dismissing the writ petitions in limine."

14. In *Mafatlal Industries Ltd. v. Union of India*, (1997) 5 SCC 536 B.P. Jeevan Reddy, J. (speaking for the majority of the larger Bench) observed:

"77. ... So far as the jurisdiction of the High Court under Article 226 or for that

matter, the jurisdiction of this Court under Article 32 is concerned, it is obvious that the provisions of the Act cannot bar and curtail these remedies. It is, however, equally obvious that while exercising the power under Article 226/ Article 32, the Court would certainly take note of the legislative intent manifested in the provisions of the Act and would exercise their jurisdiction consistent with the provisions of the enactment.""

(See *G. Veerappa Pillai v. Raman & Raman Ltd.*, AIR 1952 SC 192, *CCE v. Dunlop India Ltd.*, (1985) 1 SCC 260, *Ramendra Kishore Biswas v. State of Tripura*, (1999) 1 SCC 472, *Shivgonda Anna Patil v. State of Maharashtra*, (1999) 3 SCC 5, *C.A. Abraham v. ITO*, AIR 1961 SC 609, *Titaghur Paper Mills Co. Ltd. v. State of Orissa*, (1983) 2 SCC 433, *Excise and Taxation Officer-cum-Assessing Authority v. Gopi Nath and Sons*, 1992 Supp(2) 312, *Whirlpool Corpn. v. Registrar of Trade Marks*, (1998) 8 SCC 1, *Tin Plate Co. of India Ltd. v. State of Bihar*, (1998) 8 SCC 272, *Sheela Devi v. Jaspal Singh*, (1999) 1 SCC 209 and *Punjab National Bank v. O.C. Krishnan*, (2001) 6 SCC 569.)

14. In *Union of India v. Guwahati Carbon Ltd.*, (2012) 11 SCC 651 this Court has reiterated the aforesaid principle and observed:

"8. Before we discuss the correctness of the impugned order, we intend to remind ourselves the observations made by this Court in *Munshi Ram v. Municipal Committee, Chheharta*, (1979) 3 SCC 83. In the said decision, this Court was pleased to observe that:

"23. ... [when] a revenue statute provides for a person aggrieved by an assessment thereunder, a particular remedy to be sought in a particular forum, in a particular way, it must be sought in that forum and in that manner, and all the other forums and modes of seeking [remedy] are excluded.""

15. Thus, while it can be said that this Court has recognised some exceptions to the rule of alternative remedy i.e. where the statutory authority has not acted in accordance with the provisions of the enactment in question, or in defiance of the fundamental principles of judicial procedure, or has resorted to invoke the provisions which are repealed, or when an order has been passed in total violation of the principles of natural justice, the proposition laid down in *Thansingh Nathmal case*, *Thansingh Nathmal v. Supt. Of Taxes*, AIR 1964 SC 1419, *Titaghur Paper Mills case* *Titaghur Paper Mills Ltd. v. State of Orissa*, (1983) 2 SCC 433 and other similar judgments that the High Court will not entertain a petition under Article 226 of the Constitution if an effective alternative remedy is available to the aggrieved person or the statute under which the action complained of has been taken itself contains a mechanism for redressal of grievance still holds the field. Therefore, when a statutory forum is created by law for redressal of grievances, a writ petition should not be entertained ignoring the statutory dispensation.

16. In the instant case, the Act provides complete machinery for the assessment/ reassessment of tax, imposition of penalty and for obtaining relief in respect of

any improper orders passed by the Revenue Authorities, and the assessee could not be permitted to abandon that machinery and to invoke the jurisdiction of the High Court under Article 226 of the Constitution when he had adequate remedy open to him by an appeal to the Commissioner of Income Tax (Appeals). The remedy under the statute, however, must be effective and not a mere formality with no substantial relief. In *Ram and Shyam Co. v. State of Haryana*, (1985) 3 SCC 267 this Court has noticed that if an appeal is from "Caesar to Caesar's wife" the existence of alternative remedy would be a mirage and an exercise in futility.

17. In the instant case, neither has the writ petitioner assessee described the available alternate remedy under the Act as ineffectual and non-efficacious while invoking the writ jurisdiction of the High Court nor has the High Court ascribed cogent and satisfactory reasons to have exercised its jurisdiction in the facts of the instant case. In light of the same, we are of the considered opinion that the writ court ought not to have entertained the writ petition filed by the assessee, wherein he has only questioned the correctness or otherwise of the notices issued under Section 148 of the Act, the reassessment orders passed and the consequential demand notices issued thereon."

(Italics supplied)

5. Moreover, the question of excisability depends upon precise determination of facts and such facts being in dispute or missing, the High Court in that event should not decide such questions. I am fortified in my view by the observations of the four-Judge Bench of the Apex Court in *Sales Tax Officer, Jodhpur and anr. v. M/s. Shiv Ratan G. Mohatta*, AIR 1966 SC 142, which read thus:

"11. We are of the opinion that the High Court should have declined to entertain the petition. No exceptional circumstances exist in this case to warrant the exercise of the extraordinary jurisdiction under Art. 226. It was not the object of art. 226 to convert High Courts into original or appellate assessing authorities whenever an assessee chose to attack an assessment order on the ground that a sale was made in the course of import and therefore exempt from tax. It was urged on behalf of the assessee that they would have had to deposit sales tax, while filing an appeal. Even if this is so, does this mean that in every case in which the assessee has to deposit sales tax, he can bypass the remedies provided by the Sales Tax Act ? Surely not. There must be something more in a case to warrant the entertainment of a petition under art. 226, something going to the root of the jurisdiction of the Sales Tax Officer, something to show that it would be a case of palpable injustice to the assessee to force him to adopt the remedies provided by the Act. But as the High Court chose to entertain the petition, we are not inclined to dismiss the petition on this ground at this stage.

(Underlined for emphasis)

* * *

13. We do not think it necessary to consider the various arguments addressed by the learned Advocate-General or the soundness of the view of the High Court on this point, because we are of the opinion that the High Court should not have gone into this question on the facts of this case. The Sales Tax Officer had not dealt with the question at all, and it is not the function of the High Court under Art. 226, in taxing matters, to constitute itself into an original authority or an appellate authority to determine questions relating to the taxability of a particular turnover. The proper order in the circumstances of this case would have been to quash the order of assessment and send the case back to the Sales Tax Officer to dispose of it according to law. Under the Rajasthan Sales Tax Act, and other Sales Tax Acts, the facts have to be found by the assessing authorities. If any facts are not found by the Sales Tax Officer, they would be found by the appellate authority, and it is not the function of a High Court to find facts. The High Court should not encourage the tendency on the part of the assesseees to rush to the High Court after an assessment order is made. It is only in very exceptional circumstances that the High Court should entertain petitions under art. 226 of the Constitution in respect of taxing matters after an assessment order has been made. It is true, as said by this Court in *A. V. Venkateswarn v. Ramchand Sobharaj Wadhwani* : 1983ECR2151D(SC) that it would not be desirable to lay down inflexible rules which should be applied with rigidity in every case, but even so when the question of taxability depends upon a precise determination of facts and some of the facts are in dispute or missing, the High Court should decline to decide such questions. It is true that at times the assessee alleges some additional facts not found in the assessment order and the State, after a fresh investigation, admits these facts, but in a petition under Art. 226 where the prayer is for quashing an assessment order, the High Court is necessarily confined to the facts as stated in the order or appearing on the record of the case."

(Italics supplied)

6. We are also tempted to refer to the decision of the three-Judge Bench of the Apex Court in *Titaghur Paper Mills Co. Ltd. and anr. v. State of Orissa and ors.*, AIR 1983 SC 603, which reads thus:

"10. The decision in *Mohamamd Nooh's* case, (supra) is clearly distinguishable as in that case there was total lack of jurisdiction. There is no suggestion that the learned Sales Tax Officer had no jurisdiction to make an assessment. Nor can it be contended that he had acted in breach of rules of natural justice. There is no denying the fact that the petitioner was served with a notice of the proceedings under Rule 12(5) of the Rules and Sub-section (4) of Section 12 of the Act. The impugned orders clearly show that the petitioners were afforded sufficient opportunity to place their case. Merely because the learned Sales Tax Officer refused to grant any further adjournment and decided to proceed to best judgment, it cannot be said that he acted in violation of the rules of natural justice. The question whether another adjournment should have been granted or

not was within the discretion of the learned Sales Tax Officer and is a matter which can properly be raised only in an appeal under Sub-section (1) of Section 23 of the Act. All that this Court laid down in Mohammad Nooh's case, (supra) is that the rule which requires the exhaustion of alternative remedies is a rule of convenience and discretion rather than a rule of law; in other words, it does not bar the jurisdiction of the Court.

(Italics supplied)

11. Under the scheme of the Act, there is a hierarchy of authorities before which the petitioners can get adequate redress against the wrongful acts complained of. The petitioners have the right to prefer an appeal before the prescribed authority under Sub-section 1 of Section 23 of the Act. If the petitioners are dissatisfied with the decision in the appeal, they can prefer a further appeal to the Tribunal under Sub-section 3 of Section 23 of the Act, and then ask for a case to be stated upon a question of law for the opinion of the High Court under Section 24 of the Act. The Act provides for a complete machinery to challenge an order of assessment and the impugned orders of assessment can only be challenged by the mode prescribed by the Act and not by a petition under Article 226 of the Constitution. It is now well recognised that where a right or liability is created by a statute which gives a special remedy for enforcing it, the remedy provided by that statute only must be availed of. This rule was stated with great clarity by Willes, J. in *Wolverhampton New Water Works Co. v. Hawkesford* [1859] 6 C.B (NS) 336 in the following passage:

"There are three classes of cases in which a liability may be established founded upon statute.... But there is a third class, viz., where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it...the remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class. The form given by the statute must be adopted and adhered to."

7. In the instant case also, Section 35B of the Central Excise Act, 1944, as amended from time to time, has provided the remedy of appeal to the petitioner. It is not the pleaded case of the petitioner that the statutory authority has not acted in accordance with the provisions of the enactment in question, or has acted in defiance of the fundamental principles of judicial procedure, or has resorted to invoke the provisions which are repealed, or an order has been passed in total violation of the principles of natural justice, or the Act under which the adjudication was made by the adjudicating authority is ultra vires the Constitution. In this view of the matter, this Court under the guise of exercising of its writ jurisdiction cannot take over the functions of the appellate authorities; what will they do we start sitting in appeal over the decisions of the adjudicating authorities? It is not the function of the High Court under Article 226, in revenue matters, to constitute itself into another adjudicatory authority or another appellate authority to determine questions relating to the excisability of a

particular subject. If any facts are not found by the adjudicating authority, they would be found by the appellate authority, and it is not the function of the High Court to find facts. In our judgment, the High Court should not encourage the tendency on the part of the assessee to rush to the High Court after an assessment order is made. In the view that we have taken, we hold that this writ petition is not maintainable due to the existence of an alternative appellate remedy provided for by the Act. A number of judgments have been cited by both the learned counsel for the rival parties, but we do not think it necessary to refer to them in the light of our decision herein. On the contention that the alternative remedy is an onerous remedy due to the requirement to make huge pre-deposit, we would like to point out that the petitioner had already approached the appellate forum earlier, and we do not, therefore, see how it can now be handicapped by this mechanism. Moreover, as held in *Shiv Ratan G. Mohatta* case (*supra*), unless the petitioner can point out something going to the root of the jurisdiction of the adjudicatory authority, something to show that it would be a case of palpable injustice to the assessee to force it to adopt the remedy provided by the Act, this Court will decline to exercise its extraordinary jurisdiction by allowing it to avoid payment of statutory pre-deposit.

8. The offshoot of the foregoing discussion is that the writ petition is not maintainable and the same is hereby dismissed. Interim order, if any, stands vacated. However, on the facts and in the circumstances of the case, the parties are directed to bear their respective costs.

9. W.P.(C) No. 360 of 2016 and WP(C) No. 361 of 2016, involving the same question of law, do not survive for consideration in view of our foregoing decision, and they are accordingly dismissed for their nonmaintainability. No costs.

10. Before parting, we cannot but express our disappointment to the manner in which the appeals with respect to revenue matters are disposed of by the appellate tribunals. There is unfortunate tendency on the part of these Tribunals to remand cases when not really called for. An appeal is not an empty formality. The Tribunal must apply their mind to the facts of the case and apply the correct law to the facts so found by it; it is high time they take their jobs with the seriousness they deserve. If some additional facts are required from the parties or required by it for proper and effective adjudication, they should not use such deficiencies to remand the case at the drop of a hat, but they should rather ask the parties to produce such additional facts or requisite additional papers from the Department so as to enable them to dispose of the case on merit. After all, appeal is continuation of the original proceedings, and the appellate authority must exercise the powers of the original adjudicating authority to obtain further materials for just decision of the case once and for all. Taking advantage of this deficiency, it is more than probable that an assessee will rush to High Courts to stall the proceedings one way or another causing grave prejudice to the revenue. In the instant case, though the amount involved is quite considerable, due to

spate of litigations, travelling from adjudicating authority to High Court and from High Court to Tribunal and from adjudicating authority to the High Court, there is still no end in sight to this revenue proceeding against the petitioner. If the petitioner has a meritorious case, the same should be disposed of in his favor without delay; if not, the revenue must get its due promptly. Need we say more? It is hoped that the Tribunals henceforth make an earnest attempt to adjudicate the appeals justly, fairly and according to law and ensure that cases are not remanded as a routine matter. All efforts shall be made by the Tribunals and appellate authorities, which are manned by experts in revenue matters, to ensure that they are the real alternative adjudicatory authorities and not the High Courts.