

(2010) 01 P&H CK 0198
In the Punjab And Haryana At Chandigarh

Sher-E-Punjab Steel and Agro Industries	APPELLANT
Vs	
Commissioner of C. Ex.	RESPONDENT

Date of Decision : 14-01-2010

Acts Referred:

Citation : (2010) 254 ELT 436

Hon'ble Judges : Mehinder Singh Sullar, J; Ashutosh Mohunta, J

Bench : Division Bench

Judgement

Ashutosh Mohunta, J.—M/s. Sher-e-Punjab Steel & Agro Industries has filed this appeal impugning the judgment dated 3-6-2004, vide which the Custom, Excise & Service Tax Appellate Tribunal, New Delhi (for short "the Tribunal") decided the dispute on the basis of decision of the Larger Bench of the Tribunal in the case of 2000 (118) ELT 85 .

2. Counsel for the appellant submits that the view arrived at by the Tribunal has been differed by a Division Bench of Himachal Pradesh High Court in Sood Steel Industrial (P) Ltd. Vs. Commissioners of Central Excise and Another, . Learned Counsel submits that now as a contrary view has been expressed by the Himachal Pradesh High Court, therefore, the matter may be freshly adjudicated by the Tribunal.

3. Mr. Kaushik, appearing for the respondent does not dispute the findings arrived at in Sood Steel Industrial (P) Ltd. (supra).

4. In view of the above, we set aside the impugned order dated 3-6-2004, passed by the Custom, Excise & Service Tax Appellate Tribunal, New Delhi and remand the case to the Tribunal for a fresh decision.

5. Parties to appear before the Tribunal on 25-2-2010.

6. Appeal is disposed of.