

Punjab-Haryana High Court

Commissioner Of Central Excise ... vs M/S. Amar Singh And Company on 22 August, 2008

Central Excise Appeal No. 178 of 2006

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In the High Court of Punjab & Haryana at Chandigarh

Central Excise Appeal No. 178 of 2006

Date of decision : 22.8.2008

Commissioner of Central Excise Commissionerate,  
Jalandhar (Hqrs. at Chandigarh)

..... Appellant

vs

M/s. Amar Singh and Company

..... Respondent

Coram: Hon'ble Mr. Justice Hemant Gupta Hon'ble Mr. Justice Rajesh Bindal Present: Mr. Aman Chaudhary, Advocate, for the appellant.

Mr. M. P. Devnath, Mr. K. L. Goyal, and Mr. Sandeep Goyal, Advocates, for the respondent.

Rajesh Bindal J.

The revenue has filed the present appeal under Section 35G of the Central Excise Act, 1944, against the order passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi, dated 26.4.2006, raising the following substantial questions of law :-

- i) Whether CESTAT was correct in not going into the merits of the case regarding the dutibility of the product, when the remand order by the Hon'ble Supreme Court and subsequently order by the larger bench of the CESTAT specifically contained directions for deciding the dutiability of the product ?
- ii) Whether CESTAT was justified in deciding the case on a new ground i.e. limitation, when the remand order by the Hon'ble Supreme Court is specific that both the parties were at the liberty to produce additional evidence only ?
- iii) Whether the extended period of limitation is invokable in cases where incomplete information is supplied by a person other than the manufacturer of the goods particularly in the event when the information supplied by that person is vague, incorrect and misleading ?"

An identical issue came up for consideration before this court in Central Excise Appeal No. 125 of 2006 titled as Commr. Of C. Ex., Ludhiana vs Avon Cycles Ltd., which was dismissed vide order dated 20.11.2006. It was opined therein that on the facts on record it could not be opined that the assessee had in any manner suppressed the facts entitling the revenue to invoke the extended period of limitation.

For the reasons stated in Avon Cycle's case (supra), we do not find any substantial question of law arises in the present appeal. Accordingly, the same is dismissed.

( Rajesh Bindal )  
Judge

22.8.2008  
vs.

(Hemant Gupta)  
Judge