

CASE NO.:
Appeal (civil) 3640 of 2002

PETITIONER:
M/s. Polymer Papers Ltd

RESPONDENT:
Commissioner of Central Excise, Faridabad

DATE OF JUDGMENT: 26/03/2008

BENCH:
ASHOK BHAN & DALVEER BHANDARI

JUDGMENT:
JUDGMENT
O R D E R

CIVIL APPEAL NO.3640 OF 2002

Learned Additional Solicitor General appearing for the Revenue fairly concedes that the impugned order of the Customs, Excise & Gold (Control) Appellate Tribunal ['the Tribunal'] requires to be set aside and the case remitted to the Tribunal for deciding the matter afresh as the Tribunal has failed to consider the real issue involved in the present case, viz., whether the product in question was 'sheets of paper compressed together' or 'only simple sheet of paper'.

In view of the statement made by the learned Additional Solicitor General, we set aside the impugned order of the Tribunal and remand the matter back to it for deciding the points raised in the matter, including the point indicated above, afresh in accordance with law. All contentions are left open.

The appeal is disposed of accordingly.