

REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 3477-3478 OF 2001

Commnr. Of Central Excise, Bangalore-II

...Appellant

Versus

M/s Rajhans Enterprises and Anr.

...Respondents

J U D G M E N T

Dr. ARIJIT PASAYAT, J

1. Challenge in these appeals is to the judgment of Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench, Chennai (in short ‘CEGAT’). In these cases the CEGAT followed the order passed in the case of Srikumar Agencies who was one of the respondents in Civil Appeal Nos. 4872-4892 of 2000. By our separate judgment today in Civil Appeal Nos. 4872-4892 of 2000, we have set aside the order of CEGAT and remitted the matter to it to be dealt with afresh. The decision in the said case shall apply to the facts of the present case.

2. The appeals will be heard afresh by the appropriate bench of CEGAT which is presently known as Customs, Excise & Service Tax Appellate Tribunal (in short ‘CESTAT’).

3. Since the matter is pending for long, we request the CESTAT to dispose of the appeals as early as possible preferably by the end of February, 2009.

4. The appeals are allowed.

.....J.
(Dr. ARIJIT PASAYAT)

.....J.
(P. SATHASIVAM)

.....J.
(AFTAB ALAM)

New Delhi,
November 27, 2008