CASE NO.:
Appeal (civil) 1112 of 2003

PETITIONER:
Commissioner of Central Excise, Jamshedpur

RESPONDENT:
M/s Dabur (India) Limited

DATE OF JUDGMENT: 01/04/2005

BENCH:
S. N. Variava,Dr. AR. Lakshmanan & S. H. Kapadia

JUDGMENT:
JUDGMENT

O R D E R

This Appeal is filed against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT), Eastern Bench, Kolkata dated 26th June, 2002.

This Appeal is only against that portion of the Judgment where the Tribunal has held that the extended period of limitation was not available to the Department as classification lists filed by the assessee were duly approved from time to time.

This Court in the case of O.K. Play (India) Ltd. vs. CCE, Delhi-III, (Gurgaon) reported in 2005 (66) RLT 657 (SC) held that in cases where classification list filed by the assessees have been duly approved then the extended period of limitation would not be available to the Department. We are in agreement with this view. We, therefore, see no infirmity in the impugned Judgment. We see no reason to interfere.

The Appeal stands dismissed. There will be no order as to costs.