

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL No.7259 of 2002

Maruti Udyog Ltd.

....Appellant(s)

Versus

Asst. Commnr. Central Excise Gurgaon & Ors.

.....Respondent(s)

WITH CIVIL APPEAL NO.329 OF 2003

ORDER

1. Considering the insignificant nature of the claim we do not propose to interfere in these appeals. The liability which has been found against the appellant herein is only for the amount of interest of Rs.6984/- and Rs. 15309/- respectively at the rate of 12%.
2. Shri Raju Ramachandran learned senior counsel urges before us that, firstly, there could not be any liability found against the appellant as the appellant had, in fact, filed an appeal under Section 35-L of the Central Excise Act. According to him there is an incorrect reference in the impugned order that such appeal has not been filed. It is true that the fact that the appeal was filed was pleaded but, probably, it was not pointed out to the National Commission at the time of arguments. Be that as it may, for the reason we have stated, we will not go into that issue.

3. Shri Raju Ramachandran also raises another point regarding the “deficiency in service” and urges that in the present circumstances it cannot be said that there was any deficiency in service on the part of the appellant. That question unfortunately has not been raised specifically before the National Commission and therefore, we would not go into this question at this juncture. However, we leave that question open so that there can be a finding on the question at the proper stage and by the proper authority.

4. With these observations, we dispose of the appeals but without any order as to costs.

.....J.
[V.S. SIRPURKAR]

.....J.
[LODHA]
NEW DELHI,
JANUARY 28, 2009.

[R.M.]

JUDGMENT