

REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2515 OF 2002

Commnr. of Central Excise, Kolkatta-I ...Appellant

Versus

M/s Web Impression India Ltd. ...Respondent

JUDGMENT

Dr. ARIJIT PASAYAT, J

1. Challenge in this appeal is to the judgment of Customs, Excise and Gold (Control) Appellate Tribunal, Eastern Bench Kolkatta (in short ‘CEGAT’). In this case the CEGAT followed the order passed by another Bench of CEGAT 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 appeal 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 appeal as early as possible preferably by the end of February, 2009.

4. The appeal is allowed.

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

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

.....J.
(AFTAB ALAM)

New Delhi,
November 27, 2008