

Commissioner of Central Excise Vs Suraj Udyog Ltd.

Court: High Court Of Punjab And Haryana At Chandigarh

Date of Decision: April 1, 2003

Acts Referred: Central Excises and Salt Act, 1944 " Section 35H, 35L

Citation: (2004) 112 ECR 20 : (2003) 158 ELT 684

Hon'ble Judges: N.K. Sud, J; N.K. Sodhi, J

Bench: Division Bench

Advocate: Kamal Sehgal, for the Appellant; Jagmohan Bansal, for the Respondent

Final Decision: Dismissed

Judgement

N.K. Sodhi, J.

This is a petition filed by the Revenue u/s 35H(1) of the Central Excise Act, 1944 (for short "the Act") for a mandamus

requiring the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi to refer the questions of law which according to the Department

arise from the order of the Tribunal dated 8-8-2000.

2. We have perused the order dated 8-8-2000 passed by the Tribunal and find that one of the questions raised before it pertained to valuation of

the goods for the purpose of levying excise duty. On a conjoint reading of the provisions of Sections 35H and 35L of the Act, we are of the view

that the present petition is not maintainable and the only remedy which is available to the Department is to file an appeal before the Supreme Court

under Clause (b) of Section 35L of the Act.

3. Consequently, the petition is dismissed.