

**(2003) 04 P&H CK 0043**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** Central Excise Case No. 88 of 2001

Commissioner of Central Excise

APPELLANT

Vs

Suraj Udyog Ltd.

RESPONDENT

**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.