

(2015) 04 SC CK 0040

SUPREME COURT OF INDIA

Case No: Civil Appeal Nos. 4010-4017 of 2004.

Commr. of C. Ex., Chandigarh -
Appellant @HASH New India
Dyeing and Finishing Mills

APPELLANT

Vs

RESPONDENT

Date of Decision: April 20, 2015

Citation: (2015) 319 ELT 590 : (2015) 16 SCC 459

Hon'ble Judges: A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench: Division Bench

Advocate: S/Shri Yashank Adhyaru, Senior Advocate, Rupesh Kumar, Bhuvan Mishra and B. Krishna Prasad, Advocates, for the Appellants; S/Shri Manoj K. Singh, Vijay K. Singh, Ms. G. Pahwa, Ms. Vijaya Singh and Rajesh Kumar, Advocates, for the Respondents

Final Decision: Allowed

Judgement

@JUDGMENTTAG-ORDER

1. We find that the show cause notice was issued by the appellant/Excise Department allegedly on the ground that the respondents were clandestinely removing the products from the factory without payment of excise duty. On these allegations, appeal against the order of the Customs, Excise and Service Tax Appellate Tribunal will lie to the High Court under Section 35G of the Central Excise Act and not to this Court. The present appeals are, accordingly, dismissed. However, liberty is granted to the Department to approach the High Court by filing appeal. Since the instant appeals were admitted and kept pending in this Court for quite some time, we are of the opinion that if appeal is filed before the High Court within a period of two months from today, the High Court shall consider the appeals on merits and will not dismiss it on the ground of limitation. While hearing the appeals, it will always be open to the High Court to consider as to whether any substantial question of law arises or not.