

## Asian Paints (India) Ltd. Vs Union of India

**Court:** Bombay High Court

**Date of Decision:** June 28, 1995

**Citation:** (1995) 60 ECR 393 : (1995) 79 ELT 581

**Hon'ble Judges:** G.D. Kamat, J; B.P. Saraf, J

**Bench:** Division Bench

### Judgement

1. The petitioners are manufacturing paints and other products, one such product is known as "Apester 5262" since 1968. According to them the

said product is a saturated type of polyester Synthetic Resins.

2. It appears that the petitioners filed a classification list but that list did not find favour with the Assistant Collector of Central Excise, Bombay.

Being aggrieved by the order of the Assistant Collector of Central Excise, Bombay, dated 30th October, 1974, an appeal was preferred before

the Appellate Collector of Central Excise and Customs, Bombay. The Appellate Collector of Central Excise and Customs by his order dated 14th

July, 1975 confirmed the order of the Assistant Collector of Central Excise. The petitioner carried the matter in revision before the Government of

India. This revision was disposed of by the order bearing No. 554 of 1980, dated 13th June, 1980 by the Additional Secretary to the Government

of India. Para 2 of the order makes it clear that the Revisional Authority held it not necessary to grant personal hearing to the petitioners in the

revision application. It is otherwise common ground that against the refusal of the stay pending the hearing of the revision petition, the petitioners

had instituted a writ petition which however came to be disposed of at the admission stage and it was observed that it was open to the petitioners

to raise all contentions before the revisional authority.

3. In our view, the ground of the present petition that the revision petition was disposed of without hearing is well founded. In our view it was

necessary for the revisional authority to hear the petitioners in that revision application. Accordingly, we quash and set aside the order of the

Appellate Authority bearing No. 554 of 1980, dated 13th June, 1980 and remand the revision application dated 16th July, 1975 instituted by the

petitioners against the order of the Appellate Collector of Central Excise, Bombay dated 14th July, 1975 for hearing afresh on merits after hearing

the petitioners. We are told at this stage that after the establishment of Central Excise Gold Appellate Tribunal (CEGAT) all matters pending

before the Government of India under the Excise Laws were transferred to CEGAT. It is open to the Government of India to transfer the records

to the appropriate bench of CEGAT. The appropriate bench may endeavour to dispose of the matter as expeditiously as possible as the revision

application was filed sometime in the year 1980.

4. The interim order made by this Court of 16th January, 1981 to continue till the disposal of the matter by CEGAT and for the period of four

weeks thereafter.

5. Rule accordingly made absolute as indicated above. There shall be however no order as to costs.