

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

CIVIL APPEAL NO.2171-2172 OF 2001

COMMNR. OF CENTRAL EXCISE, CHANDIGARH

Appellant(s)

VERSUS

M/S KANSAL KNITWEARS

Respondent(s)

(with office report)

Date: 05/04/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE LOKESHWAR SINGH PANTA

For Appellant(s)

Mr. H.K.Puri, Adv.

Mr. Mohit Chaudhary, Adv.for

Mr. P.Parneswaran, Adv.

For Respondent(s)

Mr. Rupesh Kumar, Adv.

Mr. Tara Chandra Sharma, Adv.

UPON hearing counsel the Court made the following

O R D E R

One of the points involved in the present case is 'as to whether the compliance of the provisions of Chapter IX and X of the Central Excise Tariff Act, 1985 are mandatory or procedural'. Tribunal relying upon the decision of this Court in the case of Thermax Private Limited vs. Collector of Customs(Bombay) reported in (1992) 4 SCC 440 = 1992 (61) ELT 352 has accepted the appeals filed by the assessee.

The correctness of the judgment in Thermax Private Limited's case (supra) has been doubted by another Bench of co-equal strength in the case of Commissioner of Central Excise, New Delhi vs. Hari Chand Shri Gopal & Others reported in (2005) 8 SCC 164 = 2005 (188) ELT 353 and the case has been referred to a larger Bench.

Adjourned.

To be listed after the decision in the case of Commissioner of Central Excise, New Delhi vs. Hari Chand Shri Gopal & Others reported in (2005) 8 SCC 164 = 2005 (188) ELT 353 by a larger Bench.

(Parveen Kr. Chawla)

Court Master

(Kanwal Singh )

Court Master