

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4010-4017 OF 2004

COMMISSIONER OF CENTRAL EXCISE,
CHANDIGARH

.... Appellant

VERSUS

M/S NEW INDIA DYEING &
FINISHING MILLS & ORS

.... Respondents

O R D E R

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.

....., J.
[A.K. SIKRI]

....., J.
[ROHINTON FALI NARIMAN]

New Delhi;
April 20, 2015.

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

Civil Appeal No(s). 4010-4017/2004

COMMNR. OF CENTRAL EXCISE, CHANDIGARH

Appellant(s)

VERSUS

M/S NEW INDIA DYEING&FINISHING MILLS&ORS

Respondent(s)

(with appln. (s) for stay and office report)

Date : 20/04/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Yashank Adhyaru, Sr. Adv.

Mr. Rupesh Kumar, Adv.

Mr. Bhuvan Mishra, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Manoj K. Singh, Adv.

Mr. Vijay K. Singh, Adv.

Ms. G. Pahwa, Adv.

Ms. Vijaya Singh, Adv.

Mr. Rajesh Kumar, Adv.

UPON hearing the counsel the Court made the following
O R D E RThe appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]