

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). 608/2005

M/S. PURVI FABRICS & TEXTURISE (P) LTD

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, JAIPUR

Respondent(s)

(with office report)

Date : 28/04/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. M.P.Devanath,Adv.
Mr. V.Lakshmikumaran,Adv.
Mr. Vivek Sharma,Adv.
Ms. L.Charanaya,Adv.
Mr. Aditya Bhattacharya,Adv.
Mr. R.Ramachandran,Adv.
Mr. Hemant Bajaj,Adv.
Mr. Ambarish Pndey,Adv.
Mr. Anandh K.,Adv.
Mr. Rajesh Kumar,Adv.

For Respondent(s)

Mr. Yashank Adhyaru,Sr.Adv.
Mr. Arijit Prasad,Adv.
Mr. P.K.Mullick,Adv.
Mrs.Sweta Garg,Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is disposed of in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 608 OF 2005

M/s. Purvi Fabrics & Texturise (P)Ltd. Appellant(s)

VERSUS

Commnr.of Central Excise, Jaipur-II Respondent(s)

O R D E R

Heard learned counsel for the parties.

Insofar as the claim of refund of the amount in cash, which has been rejected by the Tribunal is concerned, it also calls for no interference.

Learned counsel submits that the appellant had also claimed interest under Section 11-B of the Central Excise Act, 1944, on the refund claimed on 1.6.2001 which was sanctioned to the appellant in January 2003 and January 2004. He points out that when this contention was taken note of by the Tribunal, but the Tribunal has not dealt with the same at all in the impugned order.

Grievance of the appellant seems to be justified. We find that this contention is specifically noted in para 2.3 of the impugned judgment but there is no finding on the same by the Tribunal. Likewise, the Commissioner had also not dealt with this aspect.

In these circumstances, insofar as claim of interest is concerned, we remand the matter back to the Commissioner to decide the same in accordance with law.

The appeal is accordingly disposed of.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 28.4.2015.