

West Coast Paper Mills

Vs

Collector of Central Excise, Belgaum

Civil Appeal No. 1039 of 1988

(B. N. Kirpal, S. C. Sen JJ)

04.02.1997

ORDER

1. It is the case of the appellant that the appellant was guided by the trade notice issued by the Poona Collectorate and did not, therefore, apply for relief under Rule 56-A (i) as it stood at the material time. That is the reason why the appellant did not claim any benefit of relief about payment of duty on the intermediate product. This point was not taken before the Tribunal and the Tribunal had no occasion to examine it. A similar question came up before this Court in the case of Formica India Division v. CCE (1995 Supp (3) SCC 552 : (1995) 77 ELT 511) and a this Court was of the view that the assessee should be allowed to raise this point before the appropriate authority. In view of this decision, we remit the case back to the Assistant Commissioner of Central Excise. The assessee will be at liberty to apply in accordance with law for necessary relief and the Assistant Commissioner is directed to examine the facts and decide the case in accordance with law.
2. The appeal is accordingly disposed of. There will be no order as to costs.