

Collector of Central Excise, Calcutta-II

Vs

Orient Steel & Industries Ltd., Calcutta

Civil Appeals Nos. 3543-44 of 1988

(Sujata V. Manohar, S. C. Sen JJ)

18.02.1997

ORDER

1. The question that falls for determination in this case is whether the Board could in exercise of the power under Section 35-E(1) call for and examine the record of an order passed by the Collector in revision, under Section 35-E(2) of the Central Excises and Salt Act, 1944. The Tribunal has come to the conclusion that this order in revision passed by the Collector is not an order of adjudication, but only an order passed in revision of the order of adjudication. That being the case, the Board could not invoke its power under Section 35-E(1) of the Act to further revise the revisional order of the Collector.

2. We agree with the views of the Tribunal. The appeals are dismissed. No order as to costs.