

Collector of Central Excise

Vs

Hindustan Hydraulic (P) Ltd.

Civil Appeal Nos. 3784-3796 of 1990

(K. Venkataswami, R. P. Sethi JJ)

11.05.1999

JUDGMENT

K. Venkataswami, J.

1. These Civil Appeals were admitted on 2.4.1996 with a direction to post along with Civil Appeal Nos. 7916-7917 of 1995. When these appeals came up for final disposal on 16.2.1999 they were delinked from the other appeals and the connected appeals were dismissed leaving the question of law open on the ground that the Tribunal followed its earlier common order in a batch of appeals and Civil Appeals filed against those order were not prosecuted by the Revenue.

2. Mr. Bajpai, learned Counsel appearing for the Revenue, argued these appeals on merits and persuaded the Court to hand down an order on merits.

3. We find from the order under appeal that these are not different from the other cases in the sense that the Tribunal has followed its earlier different orders in these appeals as well. Moreover, these appeals were admitted, as noticed already, to be heard along with other connected appeals. We do not find any good ground to pass order on merits in these appeals alone as it is on fact that the appeals filed against the order of the Tribunal relied on for passing the common order under appeals were dismissed by this Court on the ground of limitation. Mr. Bajpai also brought to our notice that a three member Bench had considered the issue in *Machine Builders v. Collector of Central Excise, Bolpur, 1996(83) ELT 576 (Tribunal)* and rendered a detailed judgment ultimately remanding the matter to the authorities.

4. In these circumstances, we consider it appropriate to leave the question of law open to be decided in an appropriate case. On that view, these appeals are dismissed. No costs.