

SUPREME COURT OF INDIA

Commissioner of Central Excise, Meerut

Vs.

Goyal Gases (P) Ltd.

(S.B. Bharucha, Doraiswamy Raju and S.V. Patil JJ.)

03.04.2000

ORDER

1. Delay condoned.

2. The Tribunal has categorically held that no evidence was led by the Department to controvert the assessee's case that no new product with distinct usage and marketability had been produced. Even so, it is contended that the Tribunal failed to appreciate that by the mixing of four more gases a totally different product with distinct use and marketability was produced. We find, having heard the learned Additional Solicitor General, that there is, in fact, no evidence led by the Department to establish that case. The reliance upon the order of the Commissioner would appear to be misplaced because the Commissioner's ipse dixit carries the matter no further.

3. The appeal is dismissed.