

SUPREME COURT OF INDIA

Standard Radiators Pvt. Ltd

Vs.

Commissioner of Central Excise

C.A.No.3082 of 1997

(S.P. Bharucha CJ, N. Santosh Hegde and Shivaraj V. Paul, JJ.)

18.04.2002

ORDER

S.P. Bharucha CJ,

1. We have read the order of the Tribunal and heard learned counsel.
2. We are satisfied that far greater consideration should have been given, by the Tribunal to the case of the assessee than is shown by the order under challenge. The Tribunal is the last fact-finding authority and it is expected that it will discuss the facts in some detail and not cursorily and come to briefly stated conclusions on that basis. We, therefore, think it appropriate that the order of the Tribunal, which is under appeal, should be set aside and the assessee's appeal (No. E/316/88-Bom) should be restored to the file of the Tribunal, Bench at Bombay to be heard and disposed of afresh, having due regard to what we have stated above.
3. We do not express any view on the merits of the case on either side.
4. Order on the appeal accordingly.
5. Pending the fresh disposal of the appeal by the Tribunal, the interim stay granted by this Court on 10-11-1997 shall operate.
6. No order as to costs.