

SUPREME COURT OF INDIA

Commissioner of Central Excise, Bhopal

Vs.

Finite Polymers

(S.M. Quadri and Ashok Bhan JJ.)

12.03.2003

ORDER

1. This appeal, by the Revenue, is against a consent Order No. 138 of 2002-A passed by the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi in Appeal No. E/211/2002-A, dated 9th April, 2002. The order reads as follows:

"Both sides agree that the issue involved in this appeal is covered in favour of the assessee by the dictum laid down by this tribunal in its judgment in *Universal Electrical v. CCE, Delhi*¹. In view of the above, we set aside the order impugned and allow the appeal. The appellant will be entitled to consequential relief."

2. This Court, while issuing notice on the application for condonation of delay as also on the appeal, directed this appeal to be tagged with Civil Appeal Nos. 11441-11442 of 1995 (which are the appeals against the judgment referred to in the order under challenge). The said appeals, filed by the Revenue, have been dismissed by this Court on 11th March, 2003. Following that order, this appeal is also dismissed. However, Mr. Anoop G. Chaudhary, learned Senior Counsel appearing for the Revenue, submits that the concession made by his counter-part before the Tribunal is not binding on the Revenue and the notification involved in this appeal is a different notification. We are afraid, we cannot accept this contention of the learned Counsel.

3. As the assessee was unrepresented, we requested Mr. V. Lakshmikumar, learned Counsel, to assist the court as amicus curiae in this appeal. We record our appreciation for the assistance rendered to the court by the learned Counsel.

No costs.

¹1994 (70) ELT. 279