CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. IV

GOLD Appeal No. 00001 of 2009

(Arising out of Order-in-Original No. 02/2009 (De novo) dated 18.03.2009 passed by the Commissioner of Central Excise & Service Tax, No. 1, Williams Road, Cantonment, Tiruchirapalli – 620 001)

Arulmigu Meivazhi Ponnaranga Devalayam, **: Appellant**
Rep. by President, Meivazhi Sabha,
Meivazhi Salai, Via – Annavasal,
Pudukottai District

VERSUS

The Commissioner of Central Excise & Service Tax, **: Respondent**
Tiruchirapalli Commissionerate,
No. 1, Williams Road, Cantonment,
Tiruchirapalli – 620 001

WITH

GOLD Appeal No. 00002 of 2009

(Arising out of Order-in-Original No. 02/2009 (De novo) dated 18.03.2009 passed by the Commissioner of Central Excise & Service Tax, No. 1, Williams Road, Cantonment, Tiruchirapalli – 620 001)

Meivazhi Salai Vargavan, **: Appellant**
Rep. by President, Meivazhi Sabha,
No. 44 & 45, S.S. Nagar,
Pudukottai – 622 001

VERSUS

The Commissioner of Central Excise & Service Tax, **: Respondent**
Tiruchirapalli Commissionerate,
No. 1, Williams Road, Cantonment,
Tiruchirapalli – 620 001

APPEARANCE:

Shri. C. Manishankar, Advocate for the Appellant
Shri. C. Salai Manmiyan, Advocate for the Appellant

Ms. T. Usha Devi, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NOs. 40987-40988 / 2019

DATE OF HEARING: 01.08.2019

DATE OF DECISION: 01.08.2019

PER : P. VENKATA SUBBA RAO

These two appeals have been filed by the appellants contesting the Order of the Commissioner under the erstwhile Gold (Control) Act, 1968.

2. At the outset, Ld. Counsel for the appellant submits that the Hon'ble Apex Court in the case of ***Sushila N. Rungta (D) Vs. Tax Recovery Officer as reported in 2018 (362) E.L.T. 929 (S.C.)*** has held that consequent upon the repeal of the Gold (Control) Act, 1968 by the Gold (Control) Repeal Act, 1990, any proceedings which were initiated under the repealed Act do not survive post 1990 in the absence of any savings clause. The Hon'ble Apex Court also held that considering the Statement of Objects and Reasons of the Gold (Control) Repeal Act, 1990, Section 6A of the General Clauses Act will not apply to these cases to continue any proceedings that may have been initiated prior to such repeal.

3. On examining the judgement, we find it so. Accordingly, the current proceedings which were initiated prior to the repeal of the Gold (Control) Act, in matters pertaining to the period prior to 1990, no longer survive. Hence, both the appeals are allowed and the impugned orders are set aside with consequential reliefs, if any.

(Dictated and pronounced in the open court)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICICAL)

Sdd