IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

E/657/2005

(Arising out of Order-in-Appeal No. 115/2005-CE (SLM) dated 29.6.2005 passed by the Commissioner of Central Excise (Appeals), Salem)

M/s. Mayur Textile Processors — Appellant

Vs.

CCE, Salem — Respondent

Appearance

Shri Raghavendra B Hanyer, Advocate for the Appellant
Shri S. Nagalingam, AC (AR) for the Respondent

CORAM

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of Hearing / Decision: **15.03.2017**

Final Order No. 40502/2017

Per D.N. Panda

Appellant says that the demand arose during the transition period of withdrawal of the notification benefit which was again reintroduced. Such reintroduction cannot be construed to be prospective.

2. The Notifications in question are Notification No. 3/2001-CE dated 1.3.2001, Notification No. 6/2002-CE dated 1.3.2002 and as further amended by Notification No. 47/2002-CE dated 6.9.2002. He relies on the decision of the Apex Court in the

case of Government of India Vs. Indian Tobacco Association reported in 2005 (187) ELT 162 (SC) to submit that in absence of express provision in the reintroduced notification, the interregnum period is not barred to be granted exemption benefit what that was granted by earlier notification..

3. We make it clear that what was the grant in the past, if not denied by subsequent notification through express provision contained therein, the previous grant is not deniable for the reason that the law as that was in force on the date of the *lis* shall govern the proceedings till its end. We may state that following above said apex Court judgment, Tribunal has extended the benefit in the case of Needle Industries (India) Pvt. Ltd. Vs. Commissioner of Central Excise, Salem reported in 2016 (41) STR 641 (Tri. – Chennai) holding that the grant of the previous notification being same by the reintroduced notification, interregnum period is equally entitled to the said grant.

4. In the result, appeal is allowed for the aforesaid reasoning.

(Dictated and pronounced in open court)

17 03 2017

16/3/2017

(MADHU MOHAN DAMODHAR)
Technical Member

(D.N. PANDA)
Judicial Member

Rex