

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise/ROM/50273 of 2018 in
Excise Appeal No. 2284 of 2011**

(Arising out of CESTAT Final Order No. 56373/2017 dated 01.09.2017)

DATE OF HEARING : 09.05.2018

DATE OF DECISION : 09.05.2018

M/s Parle Biscuits Pvt. Ltd.

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Applicants

(Rep by NONE)

VERSUS

CCE, Jaipur

....

Respondent

(Rep. by Sh. H.C. Saini, DR)

CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

MISC. ORDER NO. 50271/2018

PER JUSTICE (DR.) SATISH CHANDRA :

By the present ROM Application, it is stated that in the Final Order No. 56373/2017 dated 01.09.2017, there is an apparent mistake. In the application, it is stated that in para 8 of the impugned order, the facts are not correctly narrated. It is also mentioned in the application that the crucial factual position has not been considered by the Tribunal while passing the final order. So, there is an apparent mistake on the record.

2. List revised. None present for the Applicants. After considering the totality of the facts and circumstances of the case and on perusal of the material available on record, we find no mistake apparent on the face of record.

3. Needless to mention that, ROM amounts to review of the impugned order which is not permissible in law as per the ratio laid down in the following cases :

- (i) **Prajantra Prachar Samity vs CIT** - 264 ITR 160 Orissa;
- (ii) **CIT vs McDowell & Co Ltd** - 269 ITR 451 Karnataka;
- (iii) **M/s Bhagat Construction Store vs CIT**, 197 Taxation 263 Guwahati; and
- (iv) **CIT Vs Malwa Texturising (P) Ltd.** - 292 ITR 488(MP)

Further, it is not necessary to discuss all the arguments and materials produced during the course of hearing. Only cumulative effect will have to be mentioned as per the ratio laid down in the case of **CIT vs Karam C. Thapar**, 176 ITR 535 SC.

4. In view of the above, we find no merit in the ROM Application and the same is dismissed.

(Dictated & pronounced in the open court)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT