

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY
CENTRAL EXCISE APPEAL No.103 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri P.S.P.Suresh Kumar, learned Standing Counsel for Central Excise, and Sri Challa Gunaranjan, learned counsel for the respondent-assessee, would agree that the cause in the appeal, in so far as the assessee is concerned, does not survive as the semi-finished goods, on which they had paid duty under protest, was subsequently removed from the factory gates.

Sri P.S.P.Suresh Kumar, learned Standing Counsel for Central Excise, would, however, contend that the question of law, as to whether Excise duty can be levied on semi-finished goods at the time of debonding of an Export Oriented Unit, even before its removal from the factory premises, necessitates adjudication. It would suffice, while dismissing the appeal as infructuous, to make it clear that this question of law is left open to be adjudicated in an appropriate case.

The Central Excise Appeal is dismissed as infructuous. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

14th March, 2016

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