

CENTRAL EXCISE APPEAL NO. 216 OF 2006

Versus

M/s. Eversmile Pre-Fab Pvt.Ltd. ...Respondent

Ms. P.S. Cardozo, a/w Ms. Raju R. Thakkar, for the Appellant.

Mr. Makrand Gandhi, a/w Mr. Rakesh Sawant, for the Respondent.

**CORAM : ABHAY S. OKA AND
RIYAZ I. CHAGLA, JJ.**

DATE : 16 August 2017

ORDER :

1. The challenge in this Appeal by the Revenue is to be the judgment and order dated 27 January 2006 passed by the Custom, Excise and Service Tax Appellate Tribunal (for short

“*Appellate Tribunal*”). The learned Counsel appearing for the Respondent at the outset placed on record a photo copy of Fresh Certificate of Incorporation of the Respondent Company consequent on change of name. The name of the Respondent is now “Conwood Pre-Fab Private Limited”.

2. It appears that an Application for rectification/for recall of the judgment and order impugned in this Appeal was made by the Respondent. The said Application was rejected. Being aggrieved by the said order, the Respondent preferred Writ Petition No. 2237 of 2007, which was decided by the Judgment and order dated 18 October 2007. By the said judgment and order, this Court by setting aside the order of rejection of rectification application remanded the matter to the Appellate Tribunal for rehearing the rectification application. In view of the law laid down in the judgment and order made by the Appellate Tribunal in *Evershine Pre-Fab Pvt.Ltd. Vs. Commissioner of C. Ex., Thane-II*¹, the Appellate Tribunal has recalled the impugned judgment and order.

¹ (2009)235 ELT 157 (Tr-Mumbai)

3. Hence, the present Appeal does not survive and is accordingly, disposed of.

[RIYAZ I. CHAGLA J.]

[ABHAY S. OKA, J.]