

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Excise ROM Application No. 60944 of 2019
in
Excise Appeal No. 2258 of 2007**

[Arising out of Order-in-Appeal No. 58/CE/Apl/DLH-IV/2007 dated 15.06.2007
passed by the Commissioner of CE & ST (Appeals), Faridabad]

Commissioner of CE, Delhi-IV
(New CGO Complex, NH IV, Faridabad, Haryana)

.....Appellant

VERSUS

SKH Auto Components Ltd
(Plot No. 77, Sector 25, Faridabad, Haryana)

.....Respondent

APPEARANCE:

Present for the Appellant: Ms Swati Chopra, Authorized Representative

Present for the Respondent: Ms Priyanka Singla, Authorized Representative

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

MISC. ORDER NO. 60005/2021

DATE OF HEARING: 18.03.2021

DATE OF DECISION: 18.03.2021

PER ASHOK JINDAL:

The Respondent has filed an application for rectification of mistake in the Final Order No. 60525/2019 dated 17.05.2019, wherein the appeal filed by the Revenue has been allowed relying on the decision of the Hon'ble Apex Court in the case of *M/s Steel Authority of India Ltd vs. CCE, Raipur - 2019-TIOL-204-SC-CX-LB*.

2. The grievance of the Respondent by this application for rectification of mistake is that at the time of hearing, this Tribunal has

not considered that demand of interest has been raised by invoking extended period of limitation and the said issue has not been considered by this Tribunal; therefore, there is a mistake apparent on record.

3. On the other hand, the Id. A.R. for the Revenue submits that the Tribunal has taken a conscious decision relying on the decision of the Hon'ble Apex Court cited hereinabove, therefore, any modification in the Final Order shall amount to review of the order which is not permissible in law.

4. Heard the parties and considered the submissions.

5. At the time of passing of the order, Ms. Priyanka Singla, Advocate for the Respondent was present in the court and the order was dictated in her presence at that time, did not raise the issue of extended period of limitation. The presence of the Id. Counsel is also on record.

6. In these circumstances, I do not find any mistake apparent on record.

7. In result, the application for rectification of mistake is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)