Chamunda Inds. Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/34970

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-16-2004

Reported in : (2004)(170)ELT556Tri(Mum.)bai

Judge : K Kumar

Appellant : Chamunda Inds.

Respondent : Commissioner of Central Excise

Judgement :

1. K.V. Parmar, Member (J) learned Consultant appeared on behalf of the appellant and Shri M.H, Shaikh, learned JDR appeared on behalf of the Revenue.

2. The learned Consultant inter alia submitted that the Commissioner (Appeals) has not considered the case laws cited before him and he has not given any finding thereon.

3. Shri M.H. Shaikh, learned JDR, appearing on behalf of the Revenue fairly conceded that since Commissioner (Appeals) has not considered the case laws relied on by the appellant as cited before him, it would be necessary to remand the matter to him for fresh adjudication and to pass a fresh speaking order.

4. After hearing both sides and perusal of the records, I remand the matter to the Commissioner (Appeals) to consider the cases cited by the appellant and record his findings thereon and pass a fresh speaking order.