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**Commissioner of Central Excise Vs. Makers Laboratories Ltd. and**

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**SooperKanoon Citation : [sooperkanoon.com/41307](http://sooperkanoon.com/41307)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai**

**Decided On : Dec-28-2005**

**Judge : K Kumar, S T Chittaranjan**

**Appellant : Commissioner of Central Excise**

**Respondent : Makers Laboratories Ltd. and**

**Judgement :**

1. Heard both sides. The department's appeal in Appeal No. E/2557/04 is against the lower appellate authority's order confirming refund amounting to Rs. 5,39,687/- . M/s Makers Laboratories Ltd.'s Appeal No.E/2048/05 is against the lower appellate authority's order confirming recovery of the very same amount of Rs. 5,39,687/-. As such, both the orders are contradictory relating to the same issue and the same amount in question. Therefore, with the consent of both sides, both the impugned orders are set aside and the appeals are remanded to the Commissioner (Appeals) to re-decide the matter and pass a single order after hearing both sides. The appeals are allowed by way of remand.

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