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**Simplex Mills Pvt. Ltd. Vs. Commissioner of Central Excise**

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**SooperKanoon Citation** : sooperkanoon.com/43448

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

**Decided On :** Aug-22-2006

**Judge** : A Wadhwa, S T Chittaranjan, T Anjaneyulu

**Appellant** : Simplex Mills Pvt. Ltd.

**Respondent** : Commissioner of Central Excise

**Judgement** :

1. The referral Bench of its Order No. A/1798-1800/WZB/2004/C-I, dt.

29-12-2004 expressed its disagreement with the earlier majority decision of the Tribunal in the case of Commissioner of Central Excise, Madurai v. Coats Viyella (India) Ltd. reported as and referred the matter to the Hon'ble President for constitution of the Larger Bench.

2. After hearing both the sides, we find that the Tribunal's decision in the case of Coats Viyella (India) Ltd. was challenged by the Revenue before the Hon'ble Supreme Court and stands decided by the Hon'ble Supreme Court in favour of the assessee, when the appeal filed by the Revenue was dismissed as reported in 2006 (198) E.L.T. 482 (S.C.).

Inasmuch as, the Coats Viyella (India) Ltd. decision stands approved by the Supreme Court, the reference to Larger Bench stands answered in terms of the said decision. The appeal papers are being returned to original Bench for passing appropriate orders.

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