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Cce, Chennai Vs. M/S. Sinetech

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Nov-06-2009

Judge : The Honourable Dr. Chittaranjan Satapathy, Technical Member &Amp; the Honourable Mr. P.K. Das, Judicial Member

Appeal No. : Appeal No. E/1131 of 2003

Appellant : Cce, Chennai

Respondent : M/S. Sinetech

Advocate for Pet/Ap. : Shri V.V. Hariharan, Jt. CDR for the Appellant. None for the Respondents

Judgement :

Per Dr. Chittaranjan Satapathy

Heard the learned Jt. CDR. The notice issued to the respondents has come back undelivered. However, we find that the respondents had earlier requested for decision of the appeal on the basis of written submissions dated 29.3.2004.

2. The learned Jt. CDR states that the Tribunal has decided a similar case vide Final Order No. 445 - 446/2009 dated 20.4.2009 in the case of M/s. Virgo Industries (Engineers) Pvt. Ltd. and Other. He prays for remanding the matter to the lower appellate authority to decide the case in the light of the Tribunal’s cited decision.

3. Accordingly, we set aside the impugned order and remand the matter to the lower appellate authority who shall take into account the grounds of appeal filed by the Department as well as the cited order dated 20.4.2009 before passing a fresh order. He shall give a reasonable opportunity of hearing to the respondents.

4. The appeal is allowed by way of remand.

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