

Commissioner of Central Excise, Pondicherry Vs. M/S.Consolidated Computer Services

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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 & the Honourable Mr. P.K. Das, Judicial Member

Appeal No. : Appeal No.E/1153 of 2003

Appellant : Commissioner of Central Excise, Pondicherry

Respondent : M/S.Consolidated Computer Services

Advocate for Pet/Ap. : Shri C. Rangaraju, SDR

Judgement :

Per Dr. Chittaranjan Satapathy

Heard the learned SDR. The respondents are not represented despite notice. There is also no adjournment request. As such, the grounds of appeal taken by the department remain uncontroverted. Accordingly, we set aside the impugned order and remand the matter to the lower appellate authority for passing a fresh order after taking into account the grounds of appeal advanced by the department and after allowing a reasonable opportunity of hearing to the respondents.