

**Cce, Jaipur Vs. M/S Global Enterprises**

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**SooperKanoon Citation :** [sooperkanoon.com/943577](http://sooperkanoon.com/943577)

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

**Decided On :** Apr-29-2010

**Judge :** The Honourable Dr. Chittaranjan Satapathy, Technical Member & the Honourable Mr. D.N. Panda, Judicial Member

**Appeal No. :** Service Tax Appeal No. 355 of 2006

**Appellant :** Cce, Jaipur

**Respondent :** M/S Global Enterprises

**Advocate for Pet/Ap. :** Shri Sumit Kr. and Shri S.R. Meena, DR

**Judgement :**

Per Dr. Chittaranjan Satapathy :

Heard the Id. DR.

2. The respondents are not present despite notice. There is also no adjournment request. As such, the ground of appeal advanced by the department remains uncontroverted. Accordingly, the impugned order is set aside and the matter is remanded to the lower appellate authority for fresh decision after taking into account the grounds of appeal advanced by the department and after affording a reasonable opportunity of hearing to the respondents.

3. The appeal is allowed by way of remand.

