

Commissioner of Central Excise, Salem Vs. Adhavan Processors Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Feb-08-2011

Judge : The Honble Ms. Jyoti Balasundaram, Vice-President & the Honourable Dr. Chittaranjan Satapathy, Technical Member

Appeal No. : Appeal No.E/431/2004 [Arising out of Order-in-Appeal No.341 & 342/2003-CE (SLM) dt. 19.12.2

Appellant : Commissioner of Central Excise, Salem

Respondent : Adhavan Processors Pvt. Ltd.

Advocate for Pet/Ap. : For the Appellant: T.H. Rao, SDR. For the Respondent: None.

Judgement :

Per Jyoti Balasundaram

1. Heard Id. SDR and perused the records. We find that the lower appellate authority has relied upon the decision of the Hon'ble Madras High Court in W.P. No.3891/2000 dt. 20.2.2002 in the case of same assessee, to set aside the adjudication order. The Revenue had challenged the High Court's decision before the Division Bench by way of filing W.A.No.640/2003 which was dismissed for non-prosecution vide the judgment dt. 18.7.2008.

In these circumstances, there is no ground to interfere with the impugned order which we accordingly, uphold. The appeal is therefore dismissed.

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