Commissioner of Central Excise, Chennai Vs. Sinetech

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Aug-03-2010

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

Appeal No. : Appeal No.E/625 of 2004

Appellant : Commissioner of Central Excise, Chennai

Respondent : Sinetech

Advocate for Pet/Ap. : Shri C. Dhanasekaran, SDR. None.

Judgement :

Per Jyoti Balasundaram

1. The Revenue is aggrieved by the order of the Commissioner of Central Excise (Appeals) holding that Sign Poles are not marketable without being dismantled into its components/parts and are therefore immovable and not liable to duty.

2. The notice issued to the address for service given in the records has been returned undelivered; hence we heard ld. SDR and perused the records.

3. We find that similar issue had come up for decision in the case of Virgo Industries (Engineers) Pvt. Ltd. Vs CCE Chennai [2009 (243) ELT 132] wherein the Tribunal held that signages erected at various petrol bunks of IOCL were

excisable goods liable to duty. We are also informed that the appeal filed by the Revenue against the order No.101/2003 dt. 19.9.2003 relied upon by the Commissioner (Appeals) in the present impugned order has been allowed by way of remand vide Final Order No.1619/2009 dt. 6.11.2009. We follow the same route in this case also and set aside the impugned order and remand the case to the Commissioner (Appeals) for fresh decision in the light of the Tribunal s decision (supra). He shall pass fresh orders after extending a reasonable opportunity to the assessees of being heard in their defence.

4. The appeal is thus allowed by way of remand.