

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

To

Dated: 17/11/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71427/2017-SM/BR dated 15/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/48/2011	CCE & ST Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

2		Name and Address of Respondent MERINO INDUSTRIES, LTD., ACHHEJA, HAPUR, DISTT. GHAZIABAD (U.P.),
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Copy To

3 Advocate(s) / Consultant(s):

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd. (taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. E/48/2011-EX[SM]

(Arising out of Order-in-Appeal No. 329-ST/MRT-II/2010 dated 24/09/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

Commissioner of Customs & Central Excise, Meerut-II Appellant
Vs.

M/s Merino Industries Ltd. Respondent

Appearance:

Shri Mohd Altaf (Asstt. Commr.) AR
Request for adjournment

for Appellant
for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing : 15/11/2017
Date of Decision : 15/11/2017



FINAL ORDER NO. 771427/2017.....

Per: Archana Wadhwa

After rejecting the request of the respondent for adjournment the matter, I proceed to decide the Revenue's appeal inasmuch as a short issue is involved.

2. Vide the impugned order, the Commissioner (Appeals) has remanded the matter to the Original Adjudicating Authority for de novo adjudication. Revenue's only grievance is that the Commissioner (Appeals) was not having any power to remand the matter.

3. Without going into the above legal issue, I find that the Tribunal admittedly has the power to remand the matter. Accordingly, the appeal is allowed by way of remand to the Original Adjudicating Authority for fresh decision in the light of the observations made by the Commissioner (Appeals).

(Dictated and pronounced in Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

Ankit

प्रमाणित प्रतः/Certified True Copy

राज्यपाल प्रजापति/Asstt. Registrar
सीमाशुल्क, उत्पादक शुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.T./A.T.)
38, एन.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

