

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 42360 of 2014

(Arising out of common Order-in-Appeal No. 107 & 108/2014 dated 04.08.2014 passed by the Commissioner of Central Excise and Service Tax (Appeals), Large Taxpayer Unit, 1775, J.N. Road, Anna Nagar [W] Extn., Chennai – 600 101)

M/s. Titan Company Limited

: Appellant

Watch Division,
No.3, SIPCOT Industrial Complex,
Hosur – 635 126

VERSUS

The Commissioner of Central Excise

: Respondent

Large Taxpayer Unit,
1775, J.N. Road, Anna Nagar Western Extn., Chennai – 600 101

APPEARANCE:

Shri M. Kannan, Advocate for the Appellant

Shri Vikas Jhajharia, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 42455 / 2021

DATE OF HEARING: 29.11.2021

DATE OF DECISION: 29.11.2021

Order :

Shri M. Kannan, Learned Advocate for the appellant, submits that the present appeal was filed against appropriation of an amount of Rs.19,55,503/-, which amount was subsequently refunded vide Order-in-Original No. R-16-17/2019 dated 25.09.2019. He would therefore submit that the appeal has become infructuous. He also filed a memo to this effect.

2. In view of the above, the memo filed by the Learned Advocate for the appellant is taken on record and the appeal is dismissed as infructuous.

(Dictated and pronounced in open court)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd