CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Appeal No.E/654/2007

[Arising out of Order-in-Appeal No.34/2004(P) dt. 18.03.2004 passed by the Commissioner of Central Excise (Appeals), Chennai]

TIL Ltd. — Appellant

Versus

Commissioner of Central Excise,
Puducherry — Respondent

Appearance:

Shri Raghavan Ramabhadran, Advocate
For the Appellant

Shri K.P. Muralidharan, AC (AR)
For the Respondent

CORAM :

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of hearing / decision : 13.03.2017

FINAL ORDER No. 40486/2017

Per D.N. Panda

Prima facie, the order of the learned Commissioner (Appeals) does not state what is the controversy in this appeal. Ld. appellate authority has simply extracted some portion of the OIO and dismissed the appeal of the assessee. Law does not sanction such order for the legal infirmity it suffers.

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2. To obviate above difficulty and make the order reasoned and speaking, Appellate authority is directed to determine the issues explaining the controversy between the parties. Once the point for decision is determined, reason of decision shall be recorded thereto testing evidence. Accordingly we send the matter back to appellate authority to hear the appellant afresh and recording pleadings as well as evidence, shall pass a reasoned and speaking order.

(Dictated and pronounced in open court)

16/03/2017	15.3.2017
(Madhu Mohan Damodhar)	**(D.N. Panda)**
Technical Member	**Judicial Member**

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Customs, Excise & Service Tax Appellate Tribunal

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai