

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

**Appeal Nos.E/433/2007 & E/434/2007**

[Arising out of Order-in-Appeal No.42 & 43/2007 (M-II) dt. 28.2.2007  
passed by the Commissioner of Central Excise (Appeals), Chennai]

Alpha Amins Private Ltd.

Appellant

Versus

Commissioner of Central Excise,  
Chennai-II

Respondent

Appearance:

None  
For the Appellant

Shri S. Govindarajan, 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 : 25.01.2017

**FINAL ORDER No.** 40133-40134/2017

**Per D.N. Panda**

None present for the appellant.

2. Ld. Commissioner (Appeals) has remanded the appeals partly and that is to the extent of the contention of the appellant that finished goods have been exported not calling for levy of the duty. However, he has dismissed the appeals only to the extent that the

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benefit of Exemption Notification No.6/2009 dt. 1.3.2000 is not permissible.

3. Ld. Commissioner (Appeals) having remanded the matter on the ground as above stated partially, we consider it proper that the adjudicating authority may keep both the issues open for his decision on the face of law considering the defence plea, if any, and examining the evidence as well as law.

4. The matter being very old and already 9 years have expired, Id. Adjudicating Authority to issue notice expeditiously to the appellant for hearing the matter, fixing a date. On the date fixed, the appellant without failing to cause appearance shall appear and raise defence plea, if any, for his consideration. Considering the entire averment of the appellant, as well as evidence and law, the authority shall pass appropriate order.

In the result, both the appeals are remanded to Adjudicating Authority.

(Dictated and pronounced in open court)



06<sup>02</sup>/<sub>2017</sub>

(Madhu Mohan Damodhar)  
Technical Member

Juland 31/2/2017

(D.N. Panda)  
Judicial Member

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रजिस्ट्रार/Asst. Registrar  
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कस्टम, एक्साइज (सेल) ऑफ़  
(CESTAT)  
कोलकाता