

Copy forwarded to:

Commissioner of Customs, Central Excise & Service Tax-Madurai

(13 copies)

Commissioner of Central Excise [Appeals] - Madurai

The Commissioner (AR), CESTAT Chennai.

Indirect Tax Bar Association CESTAT, Chennai

- 1) M/s. Centax Publications (P) Ltd.
- 2) M/s. Company Law Institute of India (P) Ltd.
- 3) M/s. Taxindiaonline.com (P) Ltd. Chennai.
- 4) M/s. Tax Man Allied Services Ltd New Delhi.
- 5) M/s. Easy Services Tax Online.Com (P) Ltd Ahmedabad.
- 6) M/s. Lawcrux Advisors (P) Ltd. Faridabad.
- 7) M/s. Mark Professional Services (P) Ltd.
- 8) M/s. The ICFAI Society, Hyderabad
- 9) M/s. Knowledge Processing Pvt Ltd., Delhi
- 10) M/s. Taxongo Pvt Ltd.
- 11) Guard File.

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

E/444 and 511 to 522/2009

(Arising out of Order-in-Appeal No.136 to 148/2009 dated 30.4.2009 passed by the Commissioner of Central Excise (Appeals), Madurai)

Commissioner of Central Excise, Salem

Appellant

Vs.

1. M/s. KRVP Overseas (P) Ltd.
2. M/s. L. Vasanthi
3. M/s. M.N. Raghavan
4. M/s. Kamalam Rajendran
5. M/s. C.R. Rajendran
6. M/s. K.K. Kaladhar Babu
7. M/s. Bojaraj Textile Mills
8. M/s. R.V.R. Thianeswar
9. M/s. A.K. Subramania rao
10. M/s. T.R. Rajendran
11. M/s. C.R. Venkatesh
12. M/s. M.K. Vinola
13. M/s. T.S. Lalitha

Respondents

Appearance

Shri K.P. Muraildharan, AC (AR) for the Appellant
Ms. Minchu Mariam Punnose, Advocate for the Respondents

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **23.08.2017**

Final Order Nos. 41792-41804/2017

Per Bench

The issue involved in all these appeals being common, they are heard together and are disposed by this common order.



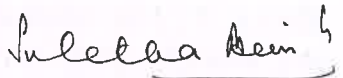
2. Revenue has filed these appeals against the order passed by the Commissioner (Appeals) who has allowed the appeals of the respondent following the decision of the Tribunal that there is no evidence of mutuality of interest between the assessee and their buyer.

3. Heard both sides.

4. The issue in the above appeals have been analyzed by this Tribunal vide Final Order Nos.42088 to 42089/2016 dated 17.10.2016 in the case of M/s. Sitalakshmi Mills Ltd. Vs. Commissioner of Central Excise, Madurai in favour of the assessee. Following the same, we do not find any merit in the appeals filed by Revenue. The impugned order is upheld and all the appeals filed by the Department are dismissed.

(Operative portion of the order was pronounced in open court)


(**Madhu Mohan Damodhar**)
Member (Technical)


(**Sulekha Beevi C.S.**)
Member (Judicial)

Rex



प्रमाणित प्रति / Certified True Copy


सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा शुल्क
अपील अधिकार / (CESTAT)
चेन्नई / Chennai