

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

E/73/2008

(Arising out of Order-in-Appeal No. 177/2007 (M-II) dated 28.11.2007 passed by the Commissioner of Central Excise (Appeals), Chennai).

M/s. Oriental Hotels Ltd.

: Appellant

Vs.

CCE, Chennai-II

: Respondent

Appearance

Shri M. Kannan, Adv.,
For the appellant

Shri L. Paneerselvam, AC (AR),
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member

Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

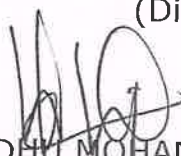
Date of Hearing/Decision: 31.01.2017

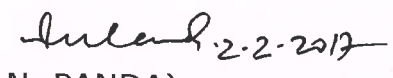
FINAL ORDER No. 40154/2017

Per: D.N.Panda,

It is an agreed proposition from both the sides that in a similar case in E/406/2007 on the same issue, this Bench has taken the view that when the appellant could not dissociate it from the brand name of another used, it was not entitled to SSI exemption benefit and dismissed the appeal. Following the judicial discipline, present appeal is also dismissed with same reasoning.

(Dictated and pronounced in open Court)


(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER
BB


(D.N. PANDA)
JUDICIAL MEMBER



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