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

E/483/2006

(Arising out of Order-in-Appeal No. 44/2006 (CE) dated 22.03.2006 passed by the Commissioner of Central Excise (Appeals) Madurai).

M/s. Selvaraj Fabrics Pvt. Ltd. : Appellant

Vs.

CCE & ST, Madurai : Respondent

Appearance

Murugappan S. Adv.,
For the appellant

S. Nagalingam, 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: 14.02.2017

FINAL ORDER No. 40273 /2017

Per: D.N.Panda,

The Show cause notice does not exhibit the manner how there was under valuation of the yarn cleared by the appellant to the partnership firm called Selvaraj Tex. In absence of a reason stated in the SCN to grant opportunity of defence, nothing can be stated that ~~there~~ was under valuation made by the appellant depressing its assessable value. Appeal is thus allowed.

(Dictated and pronounced in open Court)

17-02-2017   17/2/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (CESTAT)
चेन्नै / Chennai