

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHENNAI**

REGIONAL BENCH – COURT No. III

**Excise Appeal No. 40361 of 2023**

(Arising out of Order-in-Original No. MDU-CEX-COM- 03/2023 31.03.2023 passed by Commissioner of CGST & Central Excise, Central Revenue Buildings, Bibikulam, Madurai – 625 002)

**Mr. K. Kannappan**

Partner of M/s. M.M.J. Polymers,  
Maligapuram,  
Puliyamarathukottai,  
Dindugul - 624 710

**...Appellant**

***Versus***

**Commissioner of GST and Central Excise**

Madurai Commissionerate,  
Central Revenue Buildings,  
Bibikulam,  
Madurai – 625 002.

**...Respondent**

**APPEARANCE:**

For the Appellant : Mr. Hari Radhakrishnan, Advocate

For the Respondent : Ms. Anandalakshmi Ganeshram, Authorised Representative

**CORAM:**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

DATE OF HEARING : 21.08.2025

DATE OF DECISION : 30.09.2025

**ORDER**

The appeal is allowed. For order, see order of date in

Excise Appeal No. 40326/2023.

**(VASA SESHAGIRI RAO)**  
MEMBER (TECHNICAL)

**(P. DINESHA)**  
MEMBER (JUDICIAL)

MK