

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

REGIONAL BENCH – COURT No. III

Excise Appeal No. 40365 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)

Ms. M. Eswari

Partner of M/s. M.B.S. Polymers,
No. 45/1, Ariyapithanpatty,
Thattarapatty (P.O.),
Vedasandur,
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