

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

REGIONAL BENCH - COURT No. III

Excise Appeal No.41642 of 2016

(Arising out of Order-in-Appeal No.10/2016- SLM-CEX dated 24.05.2016 passed by Commissioner of Central Excise (Appeal-I Coimbatore), Circuit Office @ Salem Commissionerate)

M/s.SPA Company

.... Appellant

Sri Palani Andavar Sago Factory,
No.51, Paithur Road,
Pudupet, Attur Taluk,
Attur 636 141

VERSUS

**The Commissioner of GST &
Central Excise,**

... Respondent

No.1, Foulk's compound,
Anai Medu,
Salem 636 001

APPEARANCE :

Shri N. Prasad, Advocate for the Appellant
Shri Sanjay Kakkar, Authorized Representative
for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 09.06.2025
DATE OF DECISION :13.11.2025

Appeal is allowed. For order, order of date in Excise
Appeal No.41203 of 2015 may be seen.

(VASA SESHAGIRI RAO)
Member (Technical)

(P. DINESHA)
Member (Judicial)