

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

REGIONAL BENCH - COURT No. III

Excise Miscellaneous Application (EH) No.40984 of 2025
(on behalf of Petitioner/Appellant)

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Excise Appeal No. 40358 of 2022

(Arising out of Order-in-Original No.12-20/2022 dated 04.03.2022 passed by Principal Commissioner of GST & Central Excise, Chennai Outer, Newry Towers, No.2054- I, II Avenue, Anna Nagar, Chennai 600 040)

**Commissioner of GST & Central Excise
Chennai Outer Commissionerate... Petitioner/Appellant**
No.2054, I Block, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040.

VERSUS

M/s.Ramco Cements Ltd.
Grinding Plant, Kattupudhur Village,
Olaiyur Post, Uthiramerur Taluk,
Kancheepuram District 603 107.

.... Respondent

APPEARANCE :

Ms. G. Krupa, Authorized Representative for the
Petitioner/ Appellant
Shri R. Parthasarahy, Consultant for the Respondent

CORAM :

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

FINAL ORDER No.41422/2025

DATE OF HEARING : 03.12.2025
DATE OF DECISION :03.12.2025

Per Bench

Heard and perused the MA filed by the Revenue seeking out-of-turn hearing of the Appeal; we are satisfied with the reasons shown and hence, we allow the MA.

2. After hearing both sides, we find that the Appeal filed by Revenue is against the order of the Principal Commissioner No. 12-20/2022 dated 04.03.2022 for non-imposition of penalty under Section 11AC of the Central Excise Act, 1944. The Respondent/Assessee had also challenged the very same impugned order which was disposed of by Tribunal vide Final Order No.40610/2025 dated 12.06.2025. This Bench had allowed the Appeal of the Assessee by way of remand to Original Authority. In that view of the matter and with consent of both the sides, the Appeal filed by Revenue is taken up for hearing today, as the scope of Appeal is on a narrow compass.

3. After considering the submissions of both the sides and in the light of remand order of this Bench (supra), we deem it appropriate to set aside the impugned order to the extent it is challenged in this Appeal and restore the same to the file of Original Authority who shall pass an order in accordance with law as per our directions contained in Final Order No.40610/2025 dated 12.06.2025 after hearing the Assessee. All the contentions are left open. The Appeal is disposed of on above terms.

(Order dictated and pronounced in the open court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)