

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

REGIONAL BENCH - COURT No. III

Excise Appeal No. 42124 of 2017

(Arising out of Order-in-Appeal No.23/2017-SLM-CEX dated 18.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, @ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

M/s.Sri Elayaperumal Sago Factory **Appellant**
76/2, Jadarpalayam Road,
Oduvankuruchi, Rasipuram Taluk,
Rasipuram Taluk,
Namakkal District 637 406

VERSUS

**The Commissioner of GST &
Central Excise,** ... **Respondent**
No.1, Foulk's compound,
Anai Medu,
Salem 636 001

APPEARANCE :

Ms. S. Vishunpriya, 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 : 27.11.2025
DATE OF DECISION :08.12.2025

Appeal is remanded to the First Appellate Authority.
For order, see order of date in Excise Appeal No.41421 of 2017.

(VASA SESHAGIRI RAO)
Member (Technical)

(P. DINESHA)
Member (Judicial)

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