CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 2

Date of hearing/decision: 29.09.2017

Appeal No. E/51105/2017-SM

(Arising out of order in appeal No. 543/CE/Appeal-II/Delhi/2016 dated 25.03.2017 passed by the Commissioner (Appeals-II, Delhi), Central Excise Bhavan, Gurgaon).

C.C.E. & S.T.-LTU Delhi. Appellant

Vs.

M/s. SRF Limited Respondent

Appearance:

Mr. Juneja, DR for the appellant –Revenue

Sh. A.K. Singh, DR for the Respondent -assessee

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)

F. O. No. 56870/2017

Per: **Ashok Jindal:**

The Revenue is in appeal against the impugned order. Where the ld. Commissioner Appeal has the remanded matter back to the adjudicating authority to decide the issued on merits.

2. Heard the parties. Considering the fact that w.e.f 10.05.2001 the Finance Act, 2001 has revoked the power of remand by the ld. Commissioner Appeal .

3. Therefore, the impugned order is set aside as the power of remanded by the ld. Commissioner has been taken away. Therefore, the

matter is remanded back to the ld. Commissioner Appeal to decide the issue on its own merits after affording reasonable opportunities in both the sides to present their case.

4. Appeal is disposed of by way of remand.

(Dictated and pronounced in the open Court).

(Ashok Jidnal)
Member (Judicial)

Sakshi