

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. IV

DATE OF HEARING : 14/12/2017.
DATE OF DECISION : 14/12/2017.

**Service Tax ROA Applications No. 50634-50636 of 2017 in
Appeals No. 83-85 of 2012**

[Arising out of the Order-in-Appeal No. IND/CEX/000/APP/242-245/11 dated 22/06/2011 passed by The Commissioner (Appeals), Central Excise, Customs & Service Tax, Indore.]

M/s Vippy Industries Limited

Appellant

Versus

CCE, Indore

Respondent

Appearance

None – for the appellant.

Shri Sanjay Jain, Authorized Representative (DR) – for the Respondent.

**CORAM: Hon'ble Shri S.K. Mohanty, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)**

Final Order No. 58571-58573/2017 Dated : 14/12/2017

Per. S.K. Mohanty :-

None appeared for the applicants/appellants, despite notice. Heard the learned DR for Revenue.

2. The applicant has filed these miscellaneous applications, seeking for restoration of appeals, which were dismissed by the Tribunal vide final order dated 17/04/2017 on the ground of non-

prosecution. The reason for non-appearance on the schedule date, as explained by the appellant seems reasonable and in the interest of justice, the application filed for restoration of appeals are considered. Accordingly, the appeals are restored to its original numbers.

3. We find that the issue arising out of the impugned order was the subject matter of dispute before this Tribunal in service tax appeal No. ST/1521-1522/2011. The Tribunal vide final order No. ST/A/53577-53578/2017 – CU (DB) dated 24/05/2017 by setting aside the order dated 22/06/2011, has allowed the appeal in favour of the appellant. Since, the order dated 22/06/2011 is not in existence for consideration of the issues raised therein, having been set aside by the Tribunal, we are of the view that the issues decided therein cannot be considered by the Tribunal at this juncture. Accordingly, we allow the appeals filed by the appellants.

(Order dictated and pronounced in the open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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