

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76397 of 2014

(Arising out of Order-in-Original No. /CCE/Shillong No. 04/2014 dated 30.06.2014 passed by the Commissioner of Central Excise Morellow Compound M.G. Road Shillong-793001)

Commissioner of Central Excise, & Service Tax : Appellant
Morellow Compound, M.G. Road,
Shillong-793001

VERSUS

M/s. Vardhman Products, : Respondent
5B, Malini Beel Industrial Area P.O. Tarapur,
Silchar, 788003, Assam and Others

APPEARANCE:

Shri S. Mukhopadhyay, Authorized Representative for the Appellant

Shri Indranil Banerjee, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75858/2024

DATE OF HEARING / DECISION: 02.05.2024

ORDER : [PER SHRI ASHOK JINDAL]

The Revenue is in appeal against respondent namely, M/s. Vardhman Product but in the appeal, no relief has been sought against M/s. Vardhman Product (the respondent).

1.2. It is noted that the Committee of Commissioners who have reviewed the impugned order have not whispered any word against the impugned order for implicating the respondent into

these proceedings. In these circumstances, the appeal filed by the Revenue is not maintainable.

2. Accordingly, the same is dismissed as not maintainable.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP