

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.1

Excise Appeal No.1442 of 2007

[Arising out of Order-in- Appeal No.323 to 325/BEL/2007, dt.21.08.2007, passed by the Commissioner (Appeals), C.E., Mumbai]

M/s Pharma Chem Services

R-841, Rabale TTC Industrial Estate,
Navi Mumbai

.....Appellant

VERSUS

CCE Belapur

1st Floor, CGO Complex, CBD Belapur,
Navi Mumbai 400 614

.....Respondent

AND

Excise Appeal No.1443 of 2007

[Arising out of Order-in- Appeal No.323 to 325/BEL/2007, dt.21.08.2007, passed by the Commissioner (Appeals), C.E., Mumbai]

Mrs. Reema Madhavan,

Priprietor, M/s Pharma Chem Services,
16, Shamji Damji Industrial Estate,
Vikhroli, Mumbai

.....Appellant

VERSUS

CCE Belapur

1st Floor, CGO Complex, CBD Belapur,
Navi Mumbai 400 614

.....Respondent

WITH

Excise Appeal No.1444 of 2007

[Arising out of Order-in- Appeal No.323 to 325/BEL/2007, dt.21.08.2007, passed by the Commissioner (Appeals), C.E., Mumbai]

M/s Sanj Pharma Engineering Pvt. Ltd

16, Damji Shamji Industrial Estate,
LBS Marg,
Vikhroli, Mumbai

.....Appellant

VERSUS

CCE Belapur

1st Floor, CGO Complex, CBD Belapur,
Navi Mumbai 400 614

.....Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.A/87007-87009/2019

Date of Hearing: 05.11.2019
Date of Decision: 05.11.2019

PER: DR.D.M. MISRA

In view of the majority opinion, the impugned orders are set aside and the appeals are allowed.

(Dictated and pronounced in the open court)

(Dr. D.M. Misra)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Bahalkar