

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 28.1.2016.

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN
AND
THE HON'BLE MRS.JUSTICE S.VIMALA

C.M.A.No.3152 of 2008

The Commissioner of Central Excise,
Pondicherry Commissionerate,
Goubert Avenue, Beach Road,
Pondicherry 605 001.

Appellant/Respondent

vs.

M/s.DXN Herbal Manufacturing (India) Ltd.,
R.S.No.141/4 & 142/5,
Whirpool Road, Thiruvandar Koil,
Pondicherry 605 102.

Respondents/Appellant

Civil Miscellaneous Appeal against the order dated 12.1.2006
in Final Order Nos.25 to 29 of 2006 on the file of the Customs,
Excise and Service Tax Appellate Tribunal, Chennai Bench.

For appellant : Mr.V.Sundareswaran,
Senior Panel Counsel

For Respondents: Mr.G.RM.Palaniappan

JUDGMENT

(Judgment of the Court was delivered by M.JAICHANDREN, J.)

Heard the learned counsels appearing on behalf of the
appellant, as well as the respondent.

2. At this stage of the hearing of the appeal, the learned
counsel appearing on behalf of the respondent had placed before
this court a copy of the order passed by the Supreme Court,
dated 7.8.2015, in Civil Appeal No.1215 of 2006. By the said
order, the Supreme Court had set aside the order passed by the
Customs, Excise and Service Tax Appellate Tribunal, Chennai
Bench and had remanded the matter back to the Tribunal, for
fresh examination, considering the materials placed before it,
by the assessee, and to pass appropriate orders thereon.

3. In such circumstances, this court finds it appropriate to set aside the impugned order, dated 30.12.2005 and accordingly, it is set aside and the matter is remitted back to the Tribunal directing it to decide the issue which has arisen for consideration of this court, in the present appeal, along with the appeal filed by the assessee, with regard to classification of the goods. Accordingly, the civil miscellaneous appeal stands disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

ssk.

To

Customs, Excise and Service Tax Appellate
Tribunal, Chennai Bench.

+1cc to Mr.V. Sundereswaran, Advocate, S.R.No.5369
+1cc to Mr.G.R.M. Palaniappan, Advocate, S.R.No.5569

AD(CO)
EU(29/02/2015)

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