(2015) 05 SC CK 0036

In the Supreme Court Of India

Case No : Civil Appeal Nos. 2707-2712 of 2005

Commissioner of C. Ex., Hyderabad — APPELLANT

Vs

Vst Industries Ltd. — RESPONDENT

Date of Decision : 07-05-2015

Acts Referred:

Citation : (2015) 321 ELT 17 : (2015) 14 SCC 721

Hon'ble Judges : A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench : Division Bench

Advocate : S/Shri K. Radhakrishnan, Senior Advocate, Rupesh Kumar, Ajay Sharma, Mrs. Sunita Rani Singh and B. Krishna Prasad, Advocates, for the Appellant; S/Shri Ajay Aggarwal, Ms. Mallika Joshi, Ms. Shravani Shekhar, Ms. Ruchika and Rajan Narain, Advocates, for the Respondent

Final Decision : Allowed

Judgement

1. From the reading of para 6 of the impugned order of the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to CESTAT), it gets revealed that the CESTAT has relied upon the earlier decision of the Customs, Excise and Gold (Control) Appellate Tribunal (hereinafter referred to as ''CEGAT'') in the case of ''Webimpressions (India) Pvt. Ltd. v. CCE, Calcutta'' [2002 (141) E.L.T. 370 (Tribunal)].

2. The CESTAT has further observed that against that judgment, appeal was preferred by the Revenue and the said decision of the CEGAT was upheld. This is factually incorrect inasmuch as the appeal of the Revenue against the aforesaid judgment was not dismissed by this Court. On the contrary, this Court had set aside that order of the CEGAT and remanded the case back to the CEGAT for fresh adjudication of the appeal. Following that order, the impugned decision of the CESTAT is also set aside and the matter is remanded back to the CESTAT for deciding the issue afresh after hearing the parties. All the contentions of both the parties are kept open.

3. The appeals are, according, disposed of.

