

SUPREME COURT OF INDIA

Farwood Industries (P) Ltd.

Vs.

Commnr.of Central Excise, Chennai

C.A.No.3715 of 2005

(Dr.A.R.Lakshmanan and V.S.Sirpurkar, JJ.)

17.01.2007

ORDER

1. Heard Mr.A.K.Ganguly, learned senior counsel for the appellant and Mr.Subba Rao, learned counsel for the respondent.
2. We have perused the order passed by the Assessing Officer and also the order passed by the Commissioner of Central Excise, Chennai.
3. The learned senior counsel for the appellant at the time of hearing relied upon the Judgment in *M/s.Craft Interiors Pvt.Ltd. vs. Commissioner of Central Excise, Bangalore & Anr. reported in¹* and in particular paragraph 17 of the said Judgment. In view of the above Judgment, the order passed by the Assessing Officer and as affirmed by the Commissioner of Central Excise, Chennai requires re-consideration. We, therefore, remit the matter to the Commissioner of Central Excise, Chennai-III for a fresh disposal in accordance with law. The appeals stands allowed accordingly. Both parties are at liberty to place additional documents before the Commissioner of Central Excise, Chennai-III.

Judgment Referred.

¹(2006) 11 Scale 0078