

**SUPREME COURT OF INDIA**

M/s Nu Tech Packagings

Vs.

Commnr. of Central Excise, Noida

C.A.No.9731 of 2003

(Dr. Arijit Pasayat, P. Sathasivam and Aftab Alam JJ.)

27.11.2008

**JUDGMENT**

**Dr.Arijit Pasayat, J**

1. Challenge in this appeal is to the judgment of Customs, Excise and Service Tax Appellate Tribunal, New Delhi (in short `CESTAT'). In this case the CESTAT followed the order passed in the case of Srikumar Agencies who was one of the respondents in Civil Appeal Nos. 4872-4892 of 2000. By our separate judgment today in Civil Appeal Nos. 4872-4892 of 2000 we have set aside the order of CESTAT and remitted the matter to it to be dealt with afresh. The decision in the said case shall apply to the facts of the present case.

2. The appeal will be heard afresh by the appropriate bench of CESTAT.

3. Since the matter is pending for long, we request CESTAT to dispose of the appeal as early as possible preferably by the end of February, 2009.

4. The appeal is allowed.