



**Tax App. No. 01/2020**

THE COMMISSIONER OF CENTRAL EXCISE,  
SILIGURI

PETITIONER (S)

VERSUS

M/S GERMAN REMEDIES LTD. & ORS.

RESPONDENT (S)

For appellant : Mr. B.K. Gupta, Advocate.

For respondents : Mr. Rahul Tangri, Advocate.  
Ms. Gita Bista, Advocate.

**Date: 24/02/2021**

**CORAM :**

**HON'BLE MR. JUSTICE JITENDRA KUMAR MAHESHWARI, CJ.  
HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, J.**

...

*PER J.K. MAHESHWARI, CJ*

This appeal is arising out of the Final Order dated 24.10.2019 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Eastern Zonal Bench, Kolkata in Excise Appeal No. 75415 of 2016 and Excise Cross Objection No. 75420 of 2016.

On the last date i.e. 04.12.2020 learned counsel representing the appellant submitted that this appeal has been decided relying upon the facts pertaining to Tax App. No. 02 of 2020 filed before this Court, therefore, submitted no objection to set aside the order of CESTAT and the matter may be remitted back to decide afresh.

After passing of this order, the departmental opinion acknowledging the order dated 04.12.2020 passed in this case has been filed. By which the Department has agreed to set aside the impugned Order passed by the CESTAT and remand back the appeal for decision afresh.

Learned counsel appearing on behalf of respondents is having no objection on the submission so made by the appellant.



In view of the forgoing, this appeal stands disposed of setting aside the impugned order with a direction to restore the appeal and cross objection and to decide it afresh referring the fact of the present case.

Accordingly, this appeal is disposed of.

**Judge**

**Chief Justice**