

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 1215 OF 2006

M/S. DXN HERBAL MFG. (INDIA) PVT.LTD. & ORS. APPELLANT(S)

VERSUS

C.C.E., PONDICHERRY RESPONDENT(S)

O R D E R

While issuing show cause notice in this appeal preferred by the assessee, following order was passed on 06/03/2006:

"Issue notice.

It shall be indicated in the notice that the matter may be remanded to the Tribunal for fresh adjudication as it appears that certain crucial factual aspects are not properly noticed by the tribunal."

It is pointed out by Mr. V. Lakshmikumar, learned counsel for the appellants, that plethora of material was given to the Commissioner as well as CESTAT in support of the contention that the products in question i.e. Reishi Gano (RG) and Ganocelium (GL), Ayurvedic Proprietary Medicines, are used in curing so many diseases. The submission is that the said material has not been taken into consideration either by the Commissioner or the CESTAT.

We find that this was the precise reason because of which while issuing show cause notice, this Court indicated that the matter may be remanded back to the Tribunal for fresh consideration.

We, accordingly, set aside the order passed by the CESTAT and

remand the case to the CESTAT for fresh examination considering the material placed by the assessee. We make it clear that insofar as this Court is concerned, no opinion on the merits of the case is expressed.

It would be open to the Tribunal to examine the issue afresh after considering the submissions of both the parties. Since the matter is old, we request the Tribunal to decide the case within six months from the date of receipt of a copy of this order.

In view of the above, the appeal is disposed of.

.....J.

[A.K. SIKRI]

.....J.

[ROHINTON FALI NARIMAN]

NEW DELHI;  
AUGUST 07, 2015.

ITEM NO.102

COURT NO.13

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 1215/2006

M/S. DXN HERBAL MFG. (INDIA) PVT.LTD.&amp; ORS.

Appellant(s)

VERSUS

C.C.E., PONDICHERRY

Respondent(s)

(with office report)

Date : 07/08/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Lakshmikumaran, Adv.  
Mr. M.P. Devanath, Adv.  
Mr. Vivek Sharma, Adv.  
Ms. L. Charanaya, Adv.  
Mr. R. Ramchandran, Adv.  
Mr. Aditya Bhattacharya, Adv.  
Mr. Hemant Bajaj, Adv.  
Mr. Anandh K., Adv.

For Respondent(s) Ms. Pinky Anand, ASG  
Mr. A.K. Panda, Sr. Adv.  
Ms. Tanvi Kaushal, Adv.  
Ms. Rashmi Malhotra, Adv.  
Mr. B. Krishna Prasad, Adv.  
Ms. Aruna Gupta, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

The appeal is disposed of in terms of the signed order.

(Ashwani Thakur)  
COURT MASTER(Suman Jain)  
COURT MASTER

(Signed order is placed on the file)