

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. Lakshmikumaran, 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  
Signature Not Verified

matter may be remanded back to the Tribunal for fresh  
Digitally signed by  
ASHWANI KUMAR  
Date: 2015.08.11  
16:38:53 IST  
Reason:

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



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)