

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 10400 OF 2023

(Arising out of OIA-AHM-EXCUS-003-APP-105-2022-23 dated 03.02.2023 passed by Commissioner of Central Excise (Appeals), Ahmedabad)

BLACK BOX LTD

GIDC Electronics Estate "K" Road
Gandhinagar, Gujarat- 382002

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-AHMEDABAD-I**

C. Ex Bhavan, Ahmedabad,
Gujarat- 380015.

Respondent

Appearance:

Present for the Appellant :Shri P P Jadeja, Consultant

Present for the Respondent: Shri Rajesh R Kurup, Superintendent (AR)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

Final Order No. A/ 10485/2024

DATE OF HEARING: 23.02.2024
DATE OF DECISION: 23.02.2024

RAMESH NAIR

In this appeal, impugned order was passed by dismissing the appeal by learned Commissioner (Appeals) on the ground of non payment of pre deposit.

2. Shri P P Jadeja learned Consultant appearing on behalf of the appellant, at the outset submit, that now the appellant has paid amount of Rs. 1395325/- at the rate of 10% of the confirmed demand. He request that since pre deposit amount has been paid, matter may be remanded for deciding on merit.

3. Shri Rajesh R Kurup, learned Superintendent (AR) appearing for the revenue has no objection for remand as pre deposit amount has been made.

4. Considering the submissions made by both the sides, we find that learned Consultant for the appellant has dismissed the appeal for non-compliance of pre deposit in terms of Section 35F of Central Excise Act, 1944.

Now the learned counsel has submitted challan as a proof of deposit of Rs. 13,95,325/- i.e. 10% of amount.

5. Hence, the impugned order is set aside. Appeal is allowed by way of remand to the Commissioner (Appeals) to decide the appeal on merit within a period of one month from the date of this order.

(Dictated and Pronounced in the open Court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

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