

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 2

EXCISE APPEAL NO. 10708 OF 2021

[Arising out of OIA No. CCESA-SRT-APPEAL-PS-260-2019-20 dated 31.07.2019 passed by Commissioner (Appeals) CGST & Central Excise, Appeals Commissionerate, Surat-I]

COROB INDIA PVT LTD

Formerly CPS Color India P Ltd,
Daman, Gujarat

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-DAMAN**

3rd Floor, Adarsh Dahan Building,
Opp. Vapi Town Police Station, Vapi,
Gujarat-396191

Respondent

Appearance:

Shri S K Mathur for the Appellant

Shri Sarjeet Kumar, Superintendent (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 10523/2026

Date of Hearing / Decision : **28/07/2026**

Dr. AJAYA KRISHNA VISHVESHA

This appeal is directed against the impugned Order-in-Appeal dated 31.07.2019 passed by the learned Commissioner (Appeals) Central Excise and CGST, Surat through which he refused to admit the appeal filed by the appellant on the ground of non-deposition of the amount of pre-deposit amounted to Rs. 3,50,183/-.

2. The learned Counsel for the appellant submitted that after passing of the impugned order by the learned Commissioner, the amount of pre-deposit has been deposited by the appellant. He attracted my attention towards page no. 14 of the appeal paper book which is a copy of challan in which it has been shown that the amount of pre-deposit Rs. 3,50,183/- has been deposited by the appellant. The requirement of pre-deposit has been thus fulfilled by the

appellant. The appellant has prayed that the appeal may be remanded to the learned Commissioner (Appeals) for passing suitable orders on merits.

3. The learned AR has no objection if the appeal is remanded to the Commissioner (Appeals).

4. Consequently, the appeal is allowed by way of remand to the learned Commissioner (Appeals) who will decide the appeal on merits after affording reasonable opportunity to the appellant and the department.

(Operative portion pronounced in the open Court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

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