CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

E-Hearing

REGIONAL BENCH - COURT No. I

Excise Appeal No.70391 of 2022

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-461-463-20-21 dated 06.08.2020 passed by Commissioner (Appeals) CGST, Noida)

M/s Flora Products, **.....Appellant**
(C-87, Sector-10, Noida-201301)

VERSUS

Commissioner of Central Excise &
CGST, Noida **....Respondent**
(C-56/42, Renu Tower, Sector-62, Noida-201301)

WITH

Excise Appeal No.70392 of 2022

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-461-463-20-21 dated 06.08.2020 passed by Commissioner (Appeals) CGST, Noida)

Shri Rameshwar Singh, Partner **.....Appellant**
(C-87, Sector-10, Noida-201301)

VERSUS

Commissioner of Central Excise &
CGST, Noida **....Respondent**
(C-56/42, Renu Tower, Sector-62, Noida-201301)

AND

Excise Appeal No.70393 of 2022

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-461-463-20-21 dated 06.08.2020 passed by Commissioner (Appeals) CGST, Noida)

Shri Avdhesh Kumar Chaurasia,
Authorized Signatory **.....Appellant**
(C-87, Sector-10, Noida-201301)

VERSUS

Commissioner of Central Excise &
CGST, Noida **....Respondent**
(C-56/42, Renu Tower, Sector-62, Noida-201301)

APPEARANCE:

Shri Upkaar Agarwal, Advocate & Shri Ayush Mehrotra, Advocate for the Appellant
Shri A. K. Choudhary, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NOs.- 70237-70239/2025

DATE OF HEARING : 01.05.2025
DATE OF DECISION : 01.05.2025

Heard both the sides and perused the appeal records.

2. I find that vide the impugned Order-in-Appeal, the learned Commissioner (Appeals) has dismissed all the three appeals for want of compliance of pre-deposit as stipulated under Section 35F of the Central Excise Act, 1944.

3. Subsequently after filing of appeal before the Tribunal, the defect memos were issued and after due verification vide the Order Sheet dated 03.08.2022, the Tribunal had recorded as under:-

> *"It transpires from the report dated 02.03.2015 submitted by the Assistant Commissioner that the amount has been debited from the Personal Ledger Accounts of the Appellant. Learned authorized representative does not dispute that this amount can be treated as amount towards pre-deposit. In such circumstances the defect stands removed. Office to proceed."*

4. In view of the facts as stated above and under the circumstances of the case, I find it appropriate to remand the matter to the learned Commissioner (Appeals) to decide the appeals on merits without further visiting the aspect of pre-deposit. All issues are kept open. Since it is an old matter, I would appreciate if the appeals are disposed off within three months from the date of receipt of this order. The appellants are also directed to cooperate in the proceedings without taking unnecessary adjournment. Reasonable opportunity of hearing may be granted by observing the principles of natural justice. All the three appeals are allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

LKS