IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.ST/51134/2015-CU[DB]

(Arising out of Order-in-Appeal No.MRT-EXCS-APP-001-46-2014 dated 22/12/2014 passed by Commissioner (Appeals-I), Central Excise, Meerut)

M/s Pradeep Kumar Garg **Appellant**

Vs.

Commissioner, Customs & Central Excise Meerut-I **Respondent**

Appearance:

Shri M.B. Mathur (Adv) for Appellant
Shri Pawan Kumar Singh, Superintendent, (AR), for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 24/08/2018
Date of Decision : 24/08/2018

FINAL ORDER NO.72107/2018

Per: Archana Wadhwa

After hearing both the sides we find that Commissioner (Appeals) has dismissed the appeal on the ground of non-deposit of 7.5% of confirmed demand of duty in terms of the amended provisions of Section 35F.

2. We note that now at the time of filing appeal before Tribunal the appellant has deposited 10% of the duty, which would also include the requisite 7.5% deposit required to be deposited before Commissioner (Appeals).

3. As such we set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits.

(Pronounced & Dictated in Court)

Sd/-	Sd/-
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

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