

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

ST/70424/2017-CU[DB]

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-I/409/2016-17 dated 31.03.2017 passed by Commissioner of Central Excise, Appeals-I, Meerut.)

M/s. Reema Steel Pvt.Ltd.

...APPELLANT(S)

VERSUS

Commissioner of Central Excise & Service Tax, Meerut-i

RESPONDENT (S)

APPEARANCE

Shri Alok Arora (Advocate) for the Appellant (s)

Shri Rajheev Ranjan (Joint Commr.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)

SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 10.12.2018

FINAL ORDER NO.72844/2018

Per Mrs.Archana Wadhwa :

After hearing both sides we find that Commissioner(Appeals) has rejected the appeal for non-compliance with the amended provisions of Section 35F of the Central Excise Act, 1944 which requires a mandatory pre-deposit of 7.5% of the disputed duty.

2. The contention of the learned Advocate is that they have already deposited an amount of Rs.8,17,017/- along with interest of Rs.61,957/-.

3. In view of the above we deem it fit to set aside the impugned order and remand the matter to Commissioner(Appeals) for decision on merits.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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