

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

**APPEAL No.ST/70224/2016-CU[DB]**

(Arising out of Order-in-Original No. GZB-EXCUS-000-APP-0210-15-16 dated 28/12/2015 passed by Commissioner of Central Excise & Customs (Appeals-II), Meerut)

**M/s K.R. Foods Ltd.**

**Appellant**

Vs.

**Commissioner of Central Excise & S.T., Ghaziabad**

**Respondent**

Appearance:

Absent on call,  
Shri Gyanendra Kr. Tripathi, Asstt Commissioner (AR),

for Appellant  
for Respondent

**CORAM:**

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

Date of Hearing : 11/12/2018  
Date of Decision : 11/12/2018

**FINAL ORDER NO-72902 / 2018**

**Per: Archana Wadhwa**

On matter being called nobody appeared on behalf of appellant, we have gone through the impugned order vide which the Commissioner (Appeals) has rejected the appeal in terms of provisions of Section 35F of Central Excise Act, by observing that the appellant has not made the mandatory pre-deposit of 7.5% of tax confirmed against them.

2. We find that in terms of said Section, the appellant has now deposited 10% of the confirmed demand, which includes

7.5%, requires 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.

(Dictated in Court)

**(Anil G. Shakkwar)**  
**Member (Technical)**

**(Archana Wadhwa)**  
**Member (Judicial)**

*akp*