

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 27/11/2017

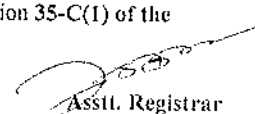
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71629/2017-SM[BR] dated 23/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/70410/2017	Reema Steel Pvt Ltd C/o Rama Paper Mills Ltd. 4th Km Stone Nazibabad Road, kiratpur BIJNOR UP
		Name and Address of Respondent
2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Copy To**3 Advocate(s) / Consultant(s):**

AALOK ARORA
82-MISSION COMPOUND,
SAHARANPUR-247001

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


 Asstt. Registrar

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

APPEAL No.E/70410/2017-EX[SM]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-I/249/2016-17 dated 02/12/2016 passed by Commissioner of Central Excise & Customs (Appeals-I), Meerut)

M/s Reema Steel Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise & S.T., Meerut-I

Respondent

Appearance:

Shri Aalok Arora, Advocate

for Appellant

Shri Pradeep Kumar Dubey, Supdt (AR)

for Respondent

CORAM:

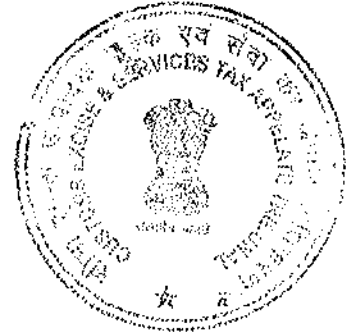
Mrs. Archana Wadhwa, Hon'ble Member (Judicial)

Date of Hearing : 23/11/2017

Date of Decision : 23/11/2017

FINAL ORDER NOS-71629/2017.....

Per: Mrs. Archana Wadhwa:



After hearing both the sides I find that Commissioner (Appeals) have dismissed the assessee's appeal on the ground that they had not deposited 7.5% of the disputed duty or penalty in terms of provisions of Section 35F and had made short payment of Rs.1,000/-. Accordingly, the appeal was dismissed as not maintainable.

2. Learned Advocate for appellant submits that the said short deposit of Rs.1,000/-was subsequently paid by them, thus satisfying the provisions of Section 35-F.

3. In view of the above, I set aside the impugned order and remand the matter to the Commissioner (Appeals) for decision on merits.

(Dictated in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

प्रमाणित प्रति/Certified True Copy

15/12/17
सहायक रजिस्ट्रार/Asst. Registrar
राजस्थान, जयपुर (उप सेवा कर
अधीन अधीनस्थ/Under S.T.A.T.)
38, एन.जी. मार्ग, कोरबा-211001
38, M. G. MARG, ALLAHABAD-211001

