CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

REGIONAL BENCH AT CHANDIGARH
E-HEARING
SINGLE MEMBER BENCH

Appeal No. ST/61361/2019,
(Arising out OIA No.LUD-EXCUS-001-APP-2752-2778-2019-20 dt.2.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana**)**

M/s. Vimal Manocha **Appellant**
(St. No.13, Near Devi Mandir, Abohar)

And
Appeal No. ST/61362-61368/2019,
Appeal No.ST/61406/2019,
Appeal No.ST/60179-60181/2020-SM
(Arising out OIA No.LUD-EXCUS-001-APP-2752-2778-2019-20 dt.2.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana**)**

M/s. Vijay Sharma
(SITCO Road, Eakta Colony, Abohar)
M/s.Anil Taneja
(St No.4, Circular Road, Abohar)
M/s.Satish Kumar Goyal
(St No.4, Circular Road, Abohar)
M/s.Subash Bhateja
(St No.13, Near Devi Mandir, Abohar)
M/s.Aman Arora
(St No.12, Model Town, Abohar)
M/s.Subhash Khera
(St No.13, Near Devi Mandir, Abohar)
M/s.Neeraj Dhawan
(St No.1, Jain Nagri, Abohar)
M/s. Rita Gupta
(St No.4, Circular Road, Abohar)
M/s. Neetu Narang W/of Raj Kumar
(St No.1, Sidhu Nagar, Abohar)
M/s. Vijay Chhabra
(St No.13, Near Devi Mandir, Abohar)
M/s.Paramjit Singh
(St No.13, Near Devi Mandir, Abohar

Vs.
CCE & ST, Ludhiana **Respondent**
(F Block, Rishi Nagar, Ludhiana)

Present for the Appellant: Shri Aman Bansal, Advocate
Present for the Respondent: S/Shri Vijay Gupta & Rajesh Rai, AR

Date of hearing: 05.03.2021
Date of decision:05.03.2021

FINAL ORDER NO.60781-60792 /2021

Per: Ashok Jindal

The appellants are in appeal against the impugned orders wherein their appeal has been dismissed by the Ld. Commissioner (Appeals) for non compliance of the provisions of section 83 of the Finance Act, 1994 read with Section35F of the Central Excise Act, 1944.

2. Heard the parties

3. Considering the fact that the appellants have now deposited 10% of the amount in dispute as pre-deposit in terms provisions of section 83 of the Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944, therefore, I set aside the impugned orders and remand the matters back to the ld. Commissioner (Appeals) to decide the appeals on merits without insisting any pre-

deposit. The ld. Commissioner (Appeals) is directed to dispose of the matters within 60 days of the receipt of this order.

4. The appeals are disposed of by way remand.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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