

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 61535 of 2018

[Arising out of Order-in-Appeal No. LUD-CUS-001-APP-1107-1115-18 dated 10.05.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

M/s S K Petrochem

A-20 Milap Nagar, Uttam Nagar,
New Delhi-110041

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana

GST Bhawan, F-Block, Rishi Nagar, Ludhiana
Punjab-141001

.....Respondent

With

- 2. Customs Appeal No. 61536 of 2018**
- 3. Customs Appeal No. 61537 of 2018**
- 4. Customs Appeal No. 61538 of 2018**
- 5. Customs Appeal No. 61539 of 2018**
- 6. Customs Appeal No. 61540 of 2018**
- 7. Customs Appeal No. 61541 of 2018**
- 8. Customs Appeal No. 61542 of 2018**
- 9. Customs Appeal No. 61543 of 2018**

[All Arising out of Order-in-Appeal No. LUD-CUS-001-APP-1107-1115-18 dated 10.05.2018Vpassed by the Commissioner (Appeals), CGST, Ludhiana]

APPEARANCE:

Ms. Muskan Gupta, Advocate for the Appellant

Shri Anurag Kumar, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.60645-60653/2024

DATE OF HEARING: 04.12.2024

DATE OF DECISION: 04.12.2024

PER: S. S. GARG

The impugned order dated 10.05.2018 was passed by the Commissioner (Appeals) by rejecting the appeals for non-compliance of mandatory pre-deposit prescribed under Section 129E of the Customs Act, 1962. Now, the appellant has complied with the condition of mandatory pre-deposit as required under Section 129E of the Customs Act, 1962 before this Tribunal.

2. In view of these circumstances, the impugned order is set aside and the matter is remanded back to the learned Commissioner (Appeals) with the direction to decide the issue on merits after following the principles of natural justice and thereafter, pass a reasoned order within the period of three months from the date of receipt of the certified copy of this order.

4. Hence, all the appeals are allowed by way of remand.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK