CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60519 of 2023

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-LDH-APP-74-2022-23 dated 21.03.2023 passed by the Commissioner (Appeals), CGST, Chandigarh]

Sukhminder Singh **......Appellant**
116, Dilbagh Nagar,
Jalandhar, Punjab 144001

VERSUS

Commissioner of Central Excise, Goods & Service Tax, Chandigarh **......Respondent**
Plot No. 19, C R Building,
Sector 17-C, Chandigarh 160017

APPEARANCE:

Mr. Jatinder Malik, C.A. for the Appellant

Mr. Yashpal Singh, 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. 61026/2025

DATE OF HEARING: 29.08.2025
DATE OF DECISION: 29.08.2025

P. ANJANI KUMAR :

The present appeal is directed against the impugned order dated 21.03.2023 passed by the Commissioner (Appeals), CGST, Chandigarh, whereby the learned Commissioner (Appeals) has rejected the appeal of the appellant being non-maintainable as the appellant had not made the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994.

2. Heard both the parties and perused the material on record.

3. The learned Consultant for the appellant submits that the Commissioner (Appeals) has not decided the appeal on merits and has only dismissed the appeal because the appellant could not make the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 before filing the appeal before him. The learned Counsel further submits that now the appellant has complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. He further submits that the present appeal needs be remanded back to the Commissioner (Appeals) with the direction to decide the same on merits.

4. On the other hand, learned Authorized Representative for the department has no objection if the appeal is remanded back to the Commissioner (Appeals) as the appellant has made compliance of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944.

5. In view of the fact that the appellant has now complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944, we set aside the impugned order and remand the matter back to the learned Commissioner (Appeals) with

the direction to decide the same on merits after following the principles of natural justice and thereafter, pass a reasoned order in accordance with law within the period of three months from the date of receipt of the certified copy of this order.

6. In result, the appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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