CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 53252 of 2014

[Arising out of Order-in-Appeal No.JNK-EXCUS-000-APP-814-815/13-14 dated 04.02.2014passed by the Commissioner (Appeals), Central Excise, Chandigarh]

M/s Satyam Cements ......**Appellant**
Near Industrial Extension Area,
Rakh Jalphar, Kathua, Jammu & Kashmir

VERSUS

Commissioner of Central Excise and Service Tax, Jammu & Kashmir ......**Respondent**
OB-32, Rail Head Complex, Jammu & Kashmir

WITH

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APPEARANCE:

Shri Bipin Garg, Advocate for the Appellant

Shri 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. 60020-60021/2026

DATE OF HEARING: 08.01.2026
DATE OF DECISION: 08.01.2026

S.S.GARG:

Heard both sides.

2. Learned counsel for the appellant submits that the original authority has not rejected the refund but has kept pending till the final interim order of Hon'ble Court of Jammu & Kashmir, therefore, he is not required to pay pre-deposit.

3. After hearing both the parties, we are of the considered view that since the learned Commissioner (Appeals) has not decided the matter on merit and as per the Order dated 17.02.2015 the stay application of the appellant for mandatory pre-deposit has already been decided.

4. In view of these facts and circumstances, we set aside the impugned order and remand the matter the matter back to the Commissioner (Appeals) with a direction to decide the issue afresh after considering the material placed on record by the appellant and

after affording an opportunity of hearing to the appellant 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.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash