CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

DIVISION BENCH
Court-I
Appeal No.C/60507-60508/2018

(Arising out of OIA No.LUD-EXCUS-001-APP-1086-1087-18 dt.8.5.2018 passed by the CC (Appeals) & GST, Ludhiana)

Date of hearing/Decision:11.06.2018

J S Steel Traders **Appellant**
Vs.
CC & GST, Ludhiana **Respondent**

Present for the Appellant: Shri Saurabh Kapoor, Advocate
Present for the Respondent: Shri Tarun Kumar, AR

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr.Devender Singh, Member (Technical)

FINAL ORDER NO. 62456-62457/2018

PER: ASHOK JINDAL

The appellants is in appeal against the impugned orders wherein the Commissioner (Appeals) has dismissed the appeals of the appellant without considering the merits of the case on account of non compliance with the provisions of Section 129E of the Customs Act, 1962.

2. The facts of the case are that the appellant is an importer of heavy melting scrap and filed bills of entry thereof. The issue is in dispute with regard to the description and quality of the heavy melting scarp and the same has been disputed by the appellant before the adjudicating authority. But the adjudicating has not given ample opportunity to file their defence reply and passed adjudication orders. The said orders have been challenged before the Commissioner (Appeals) who dismissed the appeals of the appellant without considering the merits of the case on account of

non compliance with the provisions of Section 129E of the Customs Act, 1962. Against those orders, the appellant is before us.

3. Today when the matter was called, it was reported by the Ld. Counsel for the appellant that they have complied with the provisions of Section 129E of the Customs Act, 1962 by making pre-deposit of 10% of differential duty as per adjudication order. As, the appellant has complied with the provisions of Section 129E of the Customs Act, 1962, in that circumstance, the impugned orders are set aside and the matter is remanded back to the Commissioner (Appeals) to decide the issue on merits after taking on record the defence reply to be filed by the appellants and to consider their various defences in respect of the merits of the case within 30 days of receipt of this order and the appellant is directed to appear before the Commissioner (Appeals) with a copy of this order on 18.06.2018 to file their defence reply and to fix the date of hearing.

4. The copy of this order to be given Dasti.

5. The appeals are disposed of by way of remand.

(dictated and pronounced in the court)

(DEVENDER SINGH)
MEMBER (TECHNICAL)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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