**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**SINGLE MEMBER BENCH**
**COURT NO. I**

**APPEAL NO. E/60228/2018**

[Arising out of Order-in-Appeal No. JAL-EXCUS-001-APP-133-17-18 dated 15.12.2017 passed by the Commissioner of Central Excise (Appeals), Ludhiana]

**Date of hearing/decision**: 22.06.2018

For approval and signature:

**Hon'ble Mr. Ashok Jindal, Member (Judicial)**

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| **M/s Neta Engg Works Unit Ii** | **:** | **Appellant(s)** |
| **VS** | | |
| **C.C.E. & S.T.-Jalandhar** | **:** | **Respondent(s)** |

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Appearance:
Present for the Appellant(s): Shri Poojan Malhontra (Advocate)
Present for the Respondent(s):Shri G.M. Sharma (AR)

**CORAM:**

**Hon'ble Mr. Ashok Jindal, Member (Judicial)**

**FINAL ORDER NO.** **62519**/2018

***Per :*** **Ashok Jindal**

The appellant is in appeal against the impugned order wherein their appeal has been dismissed by the Ld. Commissioner (Appeal) for non compliance, in terms of provision of Section 35F of Central Excise Act, 1944.

2. Heard the parties. Considering the fact that the appellant has now complied with the provision of Section 35F of Central Excise Act, 1944, wherein they have given 10% of duty in dispute, in that circumstances, I hold that as appellant has complied with the condition of Section 35F of Central Excise Act, 1944 and Ld.

Commissioner has not decided the issue on merits, therefore, after setting aside the impugned order the matter remanded back to the Ld. Commissioner (Appeal) to decide the issue on merits without insisting any further pre deposit .

*(Order dictated and pronounced in the court)*

**Ashok Jindal**
**Member (Judicial)**

*Kailash*