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

SINGLE BENCH
COURT NO.1
Appeal No. E/2642/2008

[Arising out of the Order-in-Appeal No. 266/CE/LDH/2008 dated 19.09.2008 passed by the CCE (Appeals), Chandigarh-I]

Date of Hearing/Decision: 06.07.2018

For Approval & signature:

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

M/s Ralson Carbon Black Ltd. **Appellant**

Vs.

CCE, Chandigarh-I **Respondent**

Appearance

Shri. Vidushi Shubam, Advocate- for the appellant
Shri. Vijay Gupta, AR- for the respondent

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

FINAL ORDER NO: 62528 / 2018

Per Ashok Jindal:

The appellant is in appeal against the impugned order wherein their appeal has been dismissed for non-compliance with the Provisions of Section 35F of the Central Excise Act, 1944.

2. Heard the parties.

3. Considering the fact that the unit has been declared as sick unit by the order of Board of Industrial and Financial Re-consideration dated 30.07.2003 and the same has not been considered by the ld. Commissioner (A) while considering their application for waiver of pre deposit under Section 35F of the

Central Excise Act, 1944. Against the said order, the appellant is before me.

4. As the order of BIFR dated 30.07.2003 is on record. In that circumstances, the appellant has made out a case of complete waiver of pre-deposit, therefore, the waiver of pre deposit is granted. Further, I find that the ld. Commissioner (A) has not decided the issue on merits, in that circumstances, after setting aside the impugned order, the matter is remanded back to the ld. Commissioner (Appeal) to decide the issue on merits without insisting any pre deposit to the appellant.

5. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

Ashok Jindal
Member (Judicial)

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