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

SINGLE MEMBER BENCH
COURT NO. I

APPLICATION NOs. ST/ROA/60645-60646/2018

APPEAL NOs. ST/60673, 60684/2018-ST[SM]

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-445-457-17-18 dated 28.02.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

Shinda Cable : **Appellant(s)**
M/s Gupta Cable

VS

C.C.E. & S.T., Ludhiana : **Respondent(s)**

Appearance:

Present for the Appellant(s): Mr. Poojan Malhotra, Advocate
Present for the Respondent(s): Mr. Tarun Kumar, A.R.

CORAM:

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

Date of hearing/decision: 29.11.2018

FINAL ORDER NO. 63483-63484/2018

Per Ashok Jindal :

The applicants have filed these applications for restoration of appeals on the ground that these appeals have been dismissed by this Tribunal vide final order dt. 07.09.2018 for non-prosecution with the liberty to the appellants to apply for restoration of their appeals by showing sufficient reasons within 30 days of receipt of the order dt. 07.09.2018.

2. Considering the fact that these appeals have been dismissed for non-prosecution, which is in violation of Rule 20 of CESTAT Procedure Rules, 1982, therefore, the order dt. 07.09.2018 passed by this

Tribunal is recalled by allowing the applications for restoration of appeals.

3. As requested by both the sides, the appeals are taken up today itself for final disposal.

4. Heard the parties.

5. Considering the fact that the Ld. Commissioner (Appeals) has dismissed the appeals for non-compliance of the provisions of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994, but while filing the appeals before this Tribunal, the appellants have complied with the provisions of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994. In these circumstances, the impugned orders are set aside.

6. Further, considering the fact that Ld. Commissioner (Appeals) has not passed the orders on merit, therefore, the matters are remanded back to the Commissioner (Appeals) to decide the appeals on merit.

7. In these terms, the appeals are disposed of by way of remand.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

RAS'