

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I
ST/COD/60529/2018
APPEAL NO. ST/61446/2018

[Arising out of Order-in-Appeal No. OIA-LUD-EXCUS-001-APP-1067-18 dated 04.05.2018 passed by the Commissioner of Central Excise (Appeals), Ludhiana]

Date of hearing/decision: 06.12.2018

M/s Jagga Cable : **Appellant(s)**

VS

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

Appearance:

Present for the Appellant(s): None

Present for the Respondent(s): Shri Bhasha Ram (AR)

CORAM:

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

Hon'ble Mr. Bijay Kumar, Member (Technical)

FINAL ORDER NO.

63623/2018

Per : Ashok Jindal

Considering the fact that the reason for causing delay of three (3) days in filing the appeal has been explained satisfactorily, therefore, delay in filing the appeal is condoned by allowing the application of condonation of delay.

2. Further, we take note of that the Ld. Commissioner has dismissed the appeal for non compliance of the provision 35F of Central Excise Act, 1944, read with Section 83 of the Finance Act, 1994 and now the appellant has complied with the said provisions, therefore, we hold that the appellant has complied the provisions 35F

of Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 and the impugned order has not been passed on merits, therefore, we set aside the impugned order and remand the matter back to the Ld. Commissioner (Appeal) to decide the issue on merits without insisting any further pre deposit. The appeal is disposed of by way of remand.

(Order dictated and pronounced in the open court)

Bijay Kumar
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash