IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

ST/366/2009

(Arising out of Order-in-Appeal No.40/2009 dated 24.3.2009 passed by the Commissioner of Central Excise (Appeals), Trichy)

M/s. G.B. Engineering Enterprises Pvt. Ltd. Appellant

Vs.

Commissioner of Central Excise, Trichy Respondent

Appearance

None for the Appellant
Shri K.P. Muralidharan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **02.08.2017**

Final Order No. 41503/2017

Per Bench

The above appeal came up for hearing as per the published list and none appeared for the appellant. The learned AR Shri K.P. Muralidharan submitted that the appeal was dismissed by the Commissioner (Appeals) on the ground that the appellant had not complied with the predeposit order. He submitted that while filing the appeal before the Tribunal, the appellant has made predeposit of Rs.one lakh.

Customs, Excise & Service Tax Appellate Tribunal

2. Taking note of the fact that the appellant has made predeposit of Rs. One lakh, we are of the view that the appellant should be given an opportunity to contest the appeal on merits. Thus, the appeal is allowed by way of remand to Commissioner (Appeals) who is directed to hear the appeal on merits taking into consideration the predeposit already made by the appellant as sufficient compliance of mandatory predeposit as per the amended provisions of the Act.

3. The appeal is allowed by way of remand to Commissioner (Appeals).

(Operative portion of the order was pronounced in open court)

Sulekha Beevi

(**Madhu Mohan Damodhar**)
Member (Technical)

(**Sulekha Beevi C.S.**)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

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