

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

Excise Appeal Nos.42127 of 2017

(Arising out of Order-in-Appeal No.16/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Sri Balaji Sago Products

Appellant

85/3C, Attur Main Road
Namagiripet, Rasipuram Taluk
Namakkal – 637 406.

Excise Appeal Nos.42128 of 2017

(Arising out of Order-in-Appeal No.22/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Sri Velmurugan Sago Factory

Appellant

T. Jadarpalayam Road
Oduvankuruchi, Rasipuram Taluk
Namakkal – 637 406.

Excise Appeal Nos.42129 of 2017

(Arising out of Order-in-Appeal No.21/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

**M/s. Sri Thirumalaivasan Sago &
Starch Factory**

Appellant

24/2A, Senthamangalam
Thoppapatty, Rasipuram Taluk,
Namakkal – 637 406.

Excise Appeal Nos.42130 of 2017

(Arising out of Order-in-Appeal No.14/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Arulmurugan Sago Factory

Appellant

228/5, Jadarpalayam Road
Oduvankuruchi, Rasipuram Taluk,
Namakkal – 637 406.

Excise Appeal Nos.42132 of 2017

(Arising out of Order-in-Appeal No.17/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Sri Balaji Sago & Starch Factory

Appellant

129/2, Jadarpalayam Road
Oduvankuruchi, Rasipuram Taluk
Namakkal – 637 406.

Excise Appeal Nos.42133 of 2017

(Arising out of Order-in-Appeal No.18/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

**M/s. Sri Venkateswara Sago &
Starch Factory**

Appellant

1/1, Jadarpalayam, Rasipuram Taluk,
Namakkal – 637 406.

Excise Appeal Nos.42134 of 2017

(Arising out of Order-in-Appeal No.24/2017-SLM-CEX dated 18.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Sri Venkateswara Sago Products

Appellant

318/1, Namagiripet Road
Ariyagoundampatty, Rasipuram Taluk
Namakkal – 637 406.

Excise Appeal Nos.42194 of 2017

(Arising out of Order-in-Appeal No.32/2017-SLM-CEX dated 18.8.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore @ Salem)

M/s. Sri Lakshmi Venkateswara Sago Products **Appellant**

Jedarpalayam Road
Oduvankuruchi, Rasipuram Taluk,
Namakkal – 637 406.

Vs.

Commissioner of GST & Central Excise

Respondents

No. 1, Foulkes Compound
Anaimeedu, Salem – 636 001.

in all the 8 appeals

APPEARANCE:

Shri Prasad N, Advocate for the Appellant

Shri Sanjay Kakkar, Authorized Representative for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)

Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NOS. 40207 to 40214/2025

Date of Hearing/Decision:13.02.2025

Per P. Dinesha,

Heard both sides, we find that the Commissioner (Appeals) has rejected the appeals for non-compliance of predeposit. It is the case of

the appellants that they have been making excise duty payments even before the issuance of Show Cause Notice which fact has not been considered by the authorities below. But however, it is a fact borne on record that the appellants have not bothered to cooperate with the officers in at least explaining or place on record any documentary evidence in this regard. However, after considering the submissions, we deem it appropriate to set aside the impugned orders and allow the appeals by way of remand with a direction that the First Appellate Authority shall call for report from the adjudicating authority insofar as payments claimed to have been made by the appellants are concerned and, then, if the same is in order, pass appropriate order on merits in accordance with law. The appellants shall cooperate with the adjudicating authority whenever request or intimations are made in this regard for production of documentary evidence. The First Appellate Authority shall pass denovo appellate order within a period of 90 days from the date of receipt of this order. The contentions of the appellants insofar as they pertain to the issue on hand in these appeals are concerned, are left open. Appeals disposed of as indicated above.

(Order dictated and pronounced in open court)

Sd/-
(M. AJIT KUMAR)
Member (Technical)

Sd/-
(P. DINESHA)
Member (Judicial)