

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

REGIONAL BENCH - COURT No. III

**(1) Excise Appeal No. 41421 of 2017**

(Arising out of Order-in-Appeal No.07/2017-SLM-CEX dated 14.03.2017 passed by Commissioner of Central Excise (Appeal-I Coimbatore), Circuit Office @ Salem Commissionerate)

**M/s.Sri Thirumalai Vasan  
Sago Products**

30-B, Pallipatti, Senthamangalam Main Road,  
Belukurichi (PO) 637 402  
Namakkal District

**.... Appellant**

*VERSUS*

**The Commissioner of GST &  
Central Excise,**

No.1, Foulk's compound,  
Anai Medu,  
Salem 636 001

**... Respondent**

**WITH**

**(2) Excise Appeal No. 41854 of 2017 (Sri Sapthagiri  
Sago Products Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.06/2017-SLM-CEX dated 14.03.2017 passed by Commissioner of Central Excise (Appeal-I Coimbatore), Circuit Office @ Salem Commissionerate)

**(3) Excise Appeal No.42122 of 2017 (Thillaikarasi  
Sago Factory Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.15/2017-SLM-CEX dated 18.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, @ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

**(4) Excise Appeal No.42123 of 2017 (Sri Rajavel  
Sago Factory Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.20/2017-SLM-CEX dated 18.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore,

@ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

**(5) Excise Appeal No.42124 of 2017 (Sri Elayaperumal Sago Factory Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.23/2017-SLM-CEX dated 18.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, @ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

**(6) Excise Appeal No.42125 of 2017 (Sriman Narayana Sago Factory Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.18/2017-SLM-CEX dated 18.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, @ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

**(7) Excise Appeal No.42126 of 2017 (Lord Venkateswara Sago Factory Vs CGST & CE Salem)**

(Arising out of Order-in-Appeal No.26/2017-SLM-CEX dated 26.07.2017 passed by Commissioner of Central Excise (Appeals), Coimbatore, @ Salem Commissionerate No.1, Foulks Compound, Anai Road, Salem-636 001)

**APPEARANCE :**

Ms. S. Vishunpriya, Advocate for the Appellant  
Shri Sanjay Kakkar, Authorized Representative  
for the Respondent

**CORAM :**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**  
**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER Nos.41434-41440/2025**

**DATE OF HEARING : 27.11.2025**  
**DATE OF DECISION : 08.12.2025**

**Per: Shri P. Dinesha**

These Appeals are filed against various Orders-in-Appeals passed by Commissioner (Appeals), Salem whereby the First Appellate Authority has rejected/dismissed the Appeals for non-compliance with the mandatory predeposit. The details of Appeals/Appellants/OIOs/OIAs are tabulated as under :

Sl. No.	Appeal No.	Appellant	Order-in-Original	Order-in-Appeal
1.	E/41421/2017	Sri Thirumalai Vasan Sago Products	10/2016 ADC (CE) dated 27.09.2016	07/2017-SLM-CEX dt. 14.03.2017
2.	E/41854/2017	Sri Sapthagiri Sago Products	12/2016 ADC (CE) dated 27.09.2016	06/2017-SLM-CEX dt. 14.03.2017
3.	E/42122/2017	Thilaikarasi Sago Factory	26/2016 (AC) dated 16.11.2016	15/2017-SLM-CEX dt. 18.07.2017
4.	E/42123/2017	Sri Rajavel Sago Factory	33/2016 (AC) dated 07.12.2016	20/2017-CE dt. 18.07.2017
5.	E/42124/2017	Sri Elayapurumal Sago Factory	42/2016 AC (CE) dated 16.12.2016	23/2017-SLM-CEX dt. 18.07.2017
6.	E/42125/2017	Sriman Narayana Sago Factory	29/2016 (AC) dated 23.11.2016	18/2017-SLM-CEX dt. 18.07.2017
7.	E/42126/2017	Lord Venkateswara Sago Factory	24/2016 (AC) dated 15.11.2016	26/2017-SLM-CEX dt. 18.07.2017

2. Heard Ms. Vishnu Priya, Ld. Advocate for the Appellants/Assessees and Shri Sanjay Kakkar, Ld. Deputy Commissioner for the Revenue.

3. Ld. Advocate would submit that the Appellants had in fact made payments/deposits which are equal to 10% of the duty demand, which should have been treated as predeposit and Commissioner (Appeals) ought not to have insisted upon the predeposit once again. She would thus submit that deposits made by the Appellants satisfy the requirements of Section 35F of Central Excise Act, 1944 insofar as the predeposit is concerned and hence, the First Appellate Authority should have passed the order on merits which having not been done, these Appeals may be remanded to the file of First Appellate Authority for disposal on merits without insisting on predeposit.

4. *Per contra*, Shri Sanjay Kakkar, Ld. Deputy Commissioner seriously opposing the submissions regarding predeposit, would contend that there is no concrete evidence insofar as the deposits made since none of the Appellants bothered neither to offer any

explanation nor did they even respond to any statutory notices issued by the Adjudicating Authority. He would also place on record the verification report dt. 24.07.2015 communicated by the Assistant Commissioner, Salem II Division.

5. We have heard the rival contentions and perused the documents placed before us during the course of arguments. From a perusal of the communication by the Asst. Commissioner, Salem II Division submitted by the Ld. A.R., the fact remains that there are some payments made but also there is candid admission as to the same being neither considered nor appropriated in the respective Orders-in-Original during the adjudication process. Hence, when such payment is made, the same cannot be kept in the custody but the same is required to be taken towards some logical end. In that view of the matter, we deem it appropriate to follow our earlier orders vide Final Order Nos.40207-40214/2025 dated 13.02.2025 in respect of similarly placed Appellants wherein we have only directed a proper verification to be made with regard to the payments made and if the same is found to be in order and the same also

meets the required criteria under Section 35F ibid, then the Appeals could be decided on merits. We therefore set aside the impugned orders and remit the cases back to the file of First Appellate Authority who shall call for reports from the respective Adjudicating Authorities and then pass appropriate orders as per the law. Considering that the Appeals pertained to the year 2017, we deem it appropriate to direct the First Appellate Authority to dispose of these Appeals within a period of 90 days from the date of receipt of this order. If the payments are found to be in order, only then the Commissioner (Appeals) can take up the matter on merits and hence, the scope of our remand order is restricted to the issues agitated before us in the Appeal Memorandum.

The Appeals are disposed of as indicated above.

(Order pronounced in open court on 08.12.2025)

sd/-

**(VASA SESHAGIRI RAO)**  
Member (Technical)

sd/-

**(P. DINESHA)**  
Member (Judicial)