

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 31.1.2017

Appeal No. C/51796/2016/CU.(DB)

(Arising out of Order-in-Appeal No. CC(A) Cus/ICD/214/2016 dated 4.3.2016 passed by the Commissioner of Customs, New Delhi)

M/s Alaska Rubber Pvt. Ltd.

Appellant

Vs.

CC, New Delhi

Respondent

Appearance

Shri Piyush Kumar, Advocate

- for the appellant

Shri Amresh Jain, D.R.

- for the respondent

**CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 50598/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed by the appellant against the Order-in-Appeal No. 214/2016 dated 4.3.2016.

2. The brief facts of the case are that the appellant imported rice, rubber rollers spare parts claimed benefit under Notification No. 12/2012-CE dated 17.3.2012. After due scrutiny of the documents and physical examination of the goods, the department raised the duty demand by issued demand notice. The Deputy Commissioner has confirmed the demand. Being aggrieved, the appellant has filed appeal before the Commissioner (Appeals) who dismissed the appeal

on the technical ground that the appellant has not made the pre-deposit @ 7.5% of the duty demanded.

3. During the course of arguments, Shri Piyush Kumar, Id. Counsel for the appellant submits that the pre-deposit amount has already been deposited on 9.5.2016 before filing the present appeal. To this effect, he has produced the copy of the TR-6 challnas. When it is so, then we deem it fit to set aside the impugned order and remand the matter to the Commissioner (Appeals) with a direction to decide the appeal on merit after providing a reasonable opportunity to the assessee. Additional evidence may also be admitted as per law. Delay, if any, is condoned.

4. In the result, the present appeal filed by the appellant is allowed by way of remand.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM