CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 54882 of 2014

(Arising out of Order-in-Appeal No. 119/CE/DLH/201 dated 16.06.2014 passed by the Commissioner of Central Excise (Appeals), Delhi-I)

DATE OF HEARING : 11.07.2017
DATE OF DECISION : 11.07.2017

M/s Jaikara Apparels …. Appellants

(Rep by Sh. B.B. Sharma, Adv.)

VERSUS

CCE, Delhi-I …. Respondent

(Rep. by Sh. M.R. Sharma, DR)

CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 550522017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Appeal No. 119/CE/DLH/2014 dated 16.06.2014 passed by the Commissioner of Central Excise (Appeals), Delhi-I.

2. Heard Shri B.B. Sharma, learned counsel for the assessee-Appellants and Shri M.R. Sharma, learned DR for the Revenue.

3. After hearing both sides, it appears that there was a condition under Section 35-F of the Central Excise Act, 1944 vide which the assessee-

Appellants was to make a pre-deposit of Rs. 5 lacs, which was not made. So, the Commissioner (Appeals) has dismissed the appeal. Later, the amount was deposited. Thus, the condition of pre-deposit has already been complied with. When it is so, then, in the interest of justice, we set aside the impugned order and remand the matter back to the Commissioner (Appeals) to decide the appeal on merits by providing a reasonable opportunity to the assessee-Appellants to present their case with liberty to file additional evidence, if any, as per law.

4. In the result, the appeal filed by the assessee-Appellants is allowed by way of remand.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay