

West Block No.2, R.K.Puram, New Delhi

Date of hearing: 04.09.2017

Appeal No. ST/50959/2017-CU[DB]

[Arising out of the Order-in-Appeal No. BPL/Excus/000/APP/201/2013-14 dated 27.03.2012, passed by the Commissioner of Central Excise, Bhopal]

Vs.

Appearance:

Present Shri R.K. Manjhi, DR for the respondent

Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Technical Member

FINAL ORDER No. 56542/2017

Per Justice (Dr.) Satish Chandra:

The Tribunal vide its order dated 27.03.2015 has dismissed the appeal for not making the pre deposit.

2. Being aggrieved, the appellant has filed a CEA no. 10/2016 before the Hon'ble High Court of Madhya Pradesh at Jabalpur who vide its order dated 06.11.2016 has waived the condition of pre deposit. Matter was remanded back to the Tribunal to decide the issue without insisting upon payment of pre deposit amount.

3. With this background we have heard Shri Sanjay Tiwari, Advocate for the appellant and Shri R.K. Manjhi, DR for the respondent.

4. After hearing both the parties, the defect has been removed as per the direction of the Hon'ble High Court. The appeal is admitted.

5. With the consent of both the sides, matter is taken up for hearing.

6. From the record, it appears that the present appeal is filed against the OIA no. 100-101/14-15 dated 18.08.2014. The Ld. Commissioner (A) has dismissed the appeals being time barred. By considering the record and totality of facts of the case and keeping in mind the direction given by the Hon'ble High Court, we set aside the impugned order and remand the matter back to the Commissioner (A) to decide the issue denovo but by providing reasonable opportunity to the appellant. Fresh evidence, if need be may be admitted as per law.

7. In the result, appeal filed by the appellant is allowed by way of remand. Miscellaneous application is also disposed of.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu