CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

COURT-I

Date of hearing: 18.09.2017

Application No. C/COD/50680/2017
Appeal No. C/51415/2017-CU[DB]

[Arising out of the Order-in-Appeal No. CC/A/Cus/EXP/03/2017 dated 03.01.2017, passed by the Commissioner of Central Excise, New Delhi]

M/s. Rashi Wears Pvt. Ltd. … Appellant

Vs.

C.C.E. New Delhi ... Respondent

Appearance:

Present Shri R.K. Sharma, Advocate for the appellant
Present Shri P. Juneja, DR for the respondent

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

FINAL ORDER No. 57001/2017

Per Justice (Dr.) Satish Chandra:

The present appeal is against the order in appeal no. 03/2017 dated 03.01.2017.

2. The delay is condoned for the reasons mentioned in the application. Hence, the COD is allowed.

3. With the consent of both the parties, we have taken the appeal on merits.

4. Heard Shri R.K. Sharma, Advocate for the appellant and Shri P. Juneja, DR for the respondent.

5. After hearing both the sides and on perusal of the record, it appears that the Commissioner (A) has rejected the appeal for want of mandatory pre deposit. The Ld. Counsel has submitted a photograph of the challan where the pre deposit has been made on 03.08.2017. When the amount has already been deposited then we set aside the impugned order and remand the matter to the Commissioner (A) to decide the appeal on merit but by providing reasonable opportunity to the appellant. Fresh evidence, if need be, may be, admitted as per law.

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

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu