CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL NEW DELHI.

PRINCIPAL BENCH - COURT NO. II

Customs Appeal No.51046 of 2019

[Arising out of Order-in-Appeal No.CC(A)CUS/D-II/ICD-TKD-Exp/2191/2018 dated 11.09.2018 passed by the Commissioner, Customs (Appeals),New Customs House, Near IGI Airport, New Delhi-110 037.].

M/s.Rollmill Industries Limited **Appellant**
E-30 & 31, Sector-11,
Noida-201 301 (U.P.).

VERSUS

Commissioner of Customs, **Respondent**
New Customs House,
Near IGI Airport,
New Delhi- 110 037.

APPEARANCE:

Shri Vijay Shankar, Representative for the appellant.
Shri Rakesh Kumar, Authorised Representative for the respondent.

CORAM: HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)

FINAL ORDER NO.50895/2019

DATE OF HEARING: 04.07.2019
DATE OF DECISION: 04.07.2019

ANIL CHOUDHARY:

Heard the parties.

2. We find that the impugned order-in-appeal has been passed dismissing the appeal for want of pre-deposit, as required under Section 129E of the Customs Act. Further, the appellants have led the evidence that they have made the pre-deposit subsequently on 17.12.2018 vide challan for Rs.34,260/-.Accordingly, the appellant has prayed that the appeal may be allowed by way of remand for decision on merits.

3. Having considered the rival contentions, we deem it fit and proper to allow this appeal by way of remand to the Commissioner (Appeals) and set

aside the impugned order-in-appeal. Further, we direct the ld. Commissioner (Appeals), to hear the appellant and decide the appeal on merits. The appellant is also directed to appear before the ld. Commissioner (Appeals) within a period of 45 days from the date of receipt of this order and seek opportunity of hearing. The appeal is allowed by way of remand.

(Dictated and pronounced in open Court).

(Anil Choudhary)
Member (Judicial)

(C.L. Mahar)
Member (Technical)

ckp