IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Excise Appeal No.328 of 2012

(Arising out of Order-in-Appeal No.44/Kol.III/2012 dated 12.03.2012 passed by Commissioner (Appeals) of Central Excise, Kolkata)

M/s Gena Pharmaceuticals Ltd.
7/2/1, Thakurpukur (N/W) Road, Kathore Badu, 24 Parganas (North), Kolkata-700128

Appellant

VERSUS

Commissioner of Central Excise, Kolkata III
180, Shantipally, Rajdanga Main Road, Kolkata-700107

Respondent

APPERANCE :

None for the Appellant
Shri S.Mukhopadhyay, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO……75893/2023

DATE OF HEARING : 20 .06.2023
DATE OF DECISION : 20 .06.2023

Per Ashok Jindal :

The appellant is in appeal against the impugned order, wherein the appeal has been dismissed for non-compliance of the provisions of Section 35F of the Central Excise Act, 1944.

2. We find from the record that the appellant has reversed the amount of duty demanded by the ld.Commissioner (Appeals) for entertaining the appeal through cenvat credit account and the same has not been considered by the ld.Commissioner (Appeals).

3. In that circumstances, we set aside the impugned order and remand the matter back to the ld.Commissionere (Appeals) to decide

the appeal on merit without insisting any further pre-deposit from the appellant.

4. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K.Anpazhakan)
Member (Technical)

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