

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 75415 of 2023**

(Arising out of Order-in-Appeal No.732/HWH/CE/2018-19 Dated 29.03.2019 passed by Commissioner of CGST & Central Excise (Appeals-II), Kolkata.)

**M/s. GBM Manufacturing (P) Ltd.**

(20/1, Shalimar Road, Botanic Garden, Howrah-711101, W.B.)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Howrah  
Commissionerate**

(M. S. Building, Customs House, 15/1 Strand Road, Kolkata-700001)

**Respondent**

**APPEARANCE :**

Mr. N. K. Chowdhury, Advocate for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**FINAL ORDER NO.75956/2023**

Date of Hearing : 06 July 2023

Date of Decision : 06 July 2023

**PER R. MURALIDHAR**

The Commissioner (Appeals) has dismissed the Appeal filed by the Appellant on the ground that the Appellant has not paid the pre-deposit @ 7.5% of the contested demand.

2. The Learned Advocate submits that the Appellant has now made the pre-deposit of 10% of the contested amount. He produced copy of the Challan towards payment of Rs.34,300/-, in respect of the Appeal wherein, the contested amount is for Rs.3,40,970/-.

3. As the Appellant has fulfilled the condition of pre-deposit, I remand the matter to the Commissioner (Appeals) to take up the Appeal filed before him and decide the issue on merits. He will follow the principles of natural justice and complete the proceedings within four months from the date of receipt of this order.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)  
Member (Judicial)**

Pooja