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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76416 of 2025

(Arising out of Order-in-Appeal No. 46/RAN/2025 dated 06.03.2025 (Date of communication 10.03.2025) passed by Commissioner (Appeals) Central Goods and Service Tax & Central Excise, Ranchi)

M/s Saluja Steel and Power Pvt. Ltd.
(Mahtodih, Tundi Road, Giridih-815301)

Appellant

VERSUS

Commr. of CGST & Central Excise, Ranchi
(2nd & 3rd Floor, Grand Emerald Building, Ashok Nagar, Ranchi-834002)

Respondent

With

(1) Excise Appeal No. 76417 of 2025 (Shri Taranjeet Singh Saluja Vs. Commr. of CGST & Central Excise, Ranchi) (2) Excise Appeal No. 76418 of 2025 (Shri Joravar Singh Saluja Vs. Commr. of CGST & Central Excise, Ranchi (3) Excise Appeal No. 76419 of 2025 (Shri Amarjeet Singh Saluja Vs. Commr. of CGST & Central Excise, Ranchi) (4) Excise Appeal No. 76420 of 2025 (Shri Satvinder Singh Saluja Vs. Commr. of CGST & Central Excise, Ranchi)

(SI No. 1-4) (Arising out of Order-in-Appeal No. 47-50/RAN/2025 dated 06.03.2025 (Date of Communication: 10.03.2025) passed by Commissioner (Appeals) Central Goods and Service Tax & Central Excise, Ranchi.)

APPEARANCE:

Mr. N. K. Chowdhury, Advocate for the Appellant
Mr. S. K. Jha, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77517-77521/2025

Date of Hearing : 29th September 2025
Date of Decision : 29th September 2025

ORDER [PER R. MURALIDHAR]

At the outset, the Learned Advocate appearing on behalf of the appellant submits that the Commissioner (Appeals) has dismissed the appeal filed by the appellants on the ground that the appellants have not fulfilled the pre-deposit condition. He takes us through the relevant challans to show that the pre-deposits were made on time when the appeals were filed before the Commissioner (Appeals) who has overlooked this factual detail. He submits that further 2.5% pre-deposit has been made by all the appellants while filing the appeal before the Tribunal.

2. Considering the same, we take the view that the Commissioner (Appeals) was in error in dismissing the appeals without properly verifying the pre-deposit details. We find that the appellant has pre-deposited total 10% of the litigated amount. Therefore, we set aside the impugned order and remand the matter back to the Commissioner (Appeals) to consider the appeals on merits.

3. We direct him to follow the principles of natural justice and pass a considered decision within four months from the date of receipt of this order.

(Dictated and pronounced in the open court.)

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

Sd/-
(R. Muralidhar)
Member (Judicial)

Pooja