

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Excise Appeal No. 79141 of 2018

(Arising out of the Order-in-Appeal No. 280/HWH/CE/2018-19 dated 11.09.2018 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata-II.)

M/s Calcutta Export Company,
(28, A.K. Jheel Road, Bamangachi, Liluah, Howrah-711106)

...Appellant (s)

VERSUS

Commissioner of CGST & Central Excise, Kolkata-II,
(Bamboo Villa, 3rd Floor, 169, AJC Bose, Road, Kolkata-700014)

...Respondent(s)

APPEARANCE :

None, for the Appellant

Shri D. Sue, Singh, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER No.....77923/2025

DATE OF HEARING : 12.12.2025

DATE OF DECISION: 12.12.2025

PER RAJEEV TANDON :

The impugned Appeal arises out of the order in appeal dated 11.09.2018 and concerns the period 2013-14 & 2014-15. Considering the fact of the appeal being long pending and involving a period of over a decade back the appeal is taken up for consideration with the help of the Learned AR.

2. The Learned AR submits that as per the attached evidence and as noticed from the Order-in-Appeal, the Learned Commissioner had dismissed the appeal for want of shortage of a sum of Rs.553/- by way of pre-deposit made, before the Learned Commissioner (Appeals) to entertain the right of appeal in the matter. There is no finding on merits, by the appellate authority. While prima facie the Commissioner (Appeals), order cannot be faulted on its

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legality, it is however, a fact that the merits of the case remain to be examined & considered. In the interest of justice, the appellant is therefore, directed to make good the shortfall in the pre-deposit before the Learned Commissioner (Appeals) of the aforesaid amount of Rs.553/- and the matter is remanded to the Leaned Commissioner (Appeals), to consider out of turn hearing of the appeal and disposal of the same on merits within four months of the appellant making good the aforesaid shortfall of pre-deposit. The appellant is given 6 weeks time to make up for the deficit pre-deposit amount. The Learned Commissioner (Appeals) would afford all opportunity of natural justice, to the appellant to present their matter. The appeal filed is thus disposed by way of remand in the aforesaid terms.

(Operative part of order was pronounced in the open Court)

**Sd/-
(Rajeev Tandon)
Member (Technical)**

Tushar Kr.