IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. II

Appeal No. E/3635, 3636, 3638, 3650 & 3651/1998

(Arising out of Order-in-Appeal No. CS/436/M-V/98 dated 24.9.1998 passed by the Commissioner of Central Excise (Appeals), Mumbai).

M/s A-1 Plastics	Appellant

Vs.

Commissioner of Central Excise, Mumbai-V	Respondent

Appearance:

Shri Gajendra Jain, Advocate	for Appellant
Shri S.J. Sahu, Asstt. Commissioner (AR)	for Respondent

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE SHRI C.J. MATHEW, MEMBER (TECHNICAL)

Date of Hearing: 26.03.2018

Date of Decision: 26.03.2018

ORDER NO. **A/85851-85855/2018**

Per: Ramesh Nair

The learned Commissioner (Appeals) dismissed the appeal for non-compliance of the pre-deposit order. Before this Tribunal, the appellant was directed to make pre-deposit of Rs.1.5 lakhs, which was deposited. Accordingly, the compliance was made.

2. In these circumstances, since the learned Commissioner (Appeals) has not decided the appeal before him on merit, the

matter deserves to be remanded for deciding the same on merit. Accordingly, the appeals are disposed of by way of remand to the Commissioner (Appeals) for deciding the same on merit without insisting the appellants for any pre-deposit.

(Operative portion of the order pronounced in Court)

(C.J. Mathew)	**(Ramesh Nair)**
Member (Technical)	**Member (Judicial)**

Sinha