IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

APPEAL NOS: E/89162 to 89164/2013

[Arising out of Order-in- Original Appeal No: AV(212-216)184,185,186,187,188/2013 dated 24th July 2013 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad.]

Gopal Satyanarayan Mundada
Rajesh Radheshyam Lodha
Satish Rathi …***Appellants***

versus

Commissioner of Central Excise & Customs
Aurangabad ***…Respondent***

Appearance:

Shri GR Gadekar, Advocate for appellant

Shri AB Kulgod, Assistant Commissioner (AR) for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)

Date of hearing: **28/07/2017**
Date of decision: **28/07/2017**

ORDER NO: A/ 92323-92325 / 2017

The issue in these appeals against the orders-in-appeal no. AV(212-216)184,185,186,187,188/2013 dated 24th July 2013 is the rejection by the Commissioner of Central Excise (Appeals), Aurangabad on the ground that the condition of pre-deposit had not been complied with.

2. It is seen that both Shri Gopal Satyanarayan Mundada and Rajesh Radheshyam Lodha have since complied with the requirement of pre-deposit. On enquiry, it is seen that Shri Satish Rathi had, by challan dated 7th August 2014, also complied with the directions of pre-deposit as prescribed by the Tribunal. Consequently the appeals against the impugned orders are admitted for disposal.

3. Heard the Learned Counsel appearing for appellants and Learned Authorised Representative .

4. The first appellate authority has not had an opportunity to dispose the appeals on merit. The condition of pre-deposit now complied with for achievement of appeals before the Tribunal suffices to erase the non-compliance at the time of filing the appeal before the first appellate authority.

5. Accordingly, the matters are remanded to the original authority for decision on merit after granting opportunity to the appellants to be heard in their defence.

(Pronounced in Court)

(C J Mathew)
Member (Technical)

**/as*