

**IN THE CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

APPLICATION NO: C/ROA/85967/2018

IN

APPEAL NO: C/86018/2013

Arising out of: Order-in-Appeal No. 984/985/MCH/AC/IV/2012
dated 19/12/2012

Passed by: Commissioner of Customs (Appeals), Mumbai-I.

M/s. N.D. Metal Industries Ltd.

Appellant – Represented by:

Shri Anil Balani, Advocate

versus

Commissioner of Customs
(Import), Mumbai Zone-I

Respondent – Represented by:

Shri M.P. Damle, Assistant
Commissioner (AR)

Date of hearing : 31/07/2018

Date of decision: 31/07/2018

CORAM

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

Hon'ble Shri Ajay Sharma, Member (Judicial)

ORDER NO: A/87287 / 2018

Per: Coram

Application seeks restoration of appeal no. C/86018/13 arising
out of order-in-appeal no. 984/985/MCH/AC/IV/2012 dated 19th
December 2012 of Commissioner of Customs (Appeals), Mumbai-I
which had been dismissed for non-compliance of condition of pre-

deposit in our order no. A/1494/14/CSTB/ C-I dated 9th September 2014.

2. Learned Counsel for applicant informed that their appeal before the Hon'ble High Court of Bombay had not been considered and that they had since deposited the entire amount directed by the Tribunal. In view of compliance with the condition of pre-deposit, they seek restoration of appeal.

3. At this stage, Learned Authorised Representative informed that the impugned order had not considered the merits of the issue and that the appeal has been dismissed for failure to comply with the pre-deposit order of the first appellate authority.

4. As the issue had not been disposed off on the merits, with consent of both sides we take up the appeal itself for disposal and, setting aside the impugned order, remand the matter back to the first appellate authority for disposal on merit.

(Pronounced and Dictated in Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)