CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

West Zonal Bench AHMEDABAD

COURT NO. I

Appeal No. E/10855/2018-DB

[Arising out of Order-in-Appeal No. Order-F-NO-V-2-54-VAD-II-APP-II-SURAT-II-118-2017-18 dated 29.05.2017 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

M/s. Shaniyal Dyeing & Printing Mills Pvt. Limited : **Appellant**

vs.

Commissioner of Central Excise & ST, Surat : **Respondent**

Appearance:

Shri S. Suriyanarayanan, Advocate for the Appellant
Shri Govind Jha, Superintendent (AR) for the Respondent

CORAM:

Hon'ble Mr. Ramesh Nair, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/ Decision : 14.02.2019

Final Order No. A/10296 / 2019

Per : Ramesh Nair

Ld. Commissioner (Appeals) dismissed the appeal for non-compliance of the pre-deposit. It is observed that the appellant, as per the directions of this Tribunal has made the pre-deposit. Therefore, the matter is remanded to the Commissioner (Appeals) for deciding the matter on merits without going into the issue of pre-deposit. However, as there was delay in filing the appeal before the Commissioner (Appeals), the Ld. Commissioner (Appeals) has to first decide the COD application, if any filed.

(Order dictated and pronounced in the open court)

Raju
Member (Technical)

Ramesh Nair
Member (Judicial)

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