

***In The Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad***

**E/ROA/10923/2018-DB
E/EH/10924/2018-DB
Appeal No. E/10855/2018 -DB**

M/s Shaniyal Dyeing & Printing Mills Pvt. Ltd.

Appellant

Vs

CCE & ST, Surat-ii

Respondent

Represented by:

For Appellant: Shri S. Suriyanarayanan (Advocate)

For Respondent: Shri T.K. Sikdar (A.R.)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Date of Hearing/Decision: 26.12.2018

Misc Order No. M / 11364, 11365 /2018

Per: Ramesh Nair

The appeals was dismissed for non-compliance of pre-deposit as required under Section 35F. Now the applicant filed this ROA application after making pre-deposit of 10% of the adjudged dues. Accordingly, the appeal is restored in its original number. The applicant also filed an early hearing application on the ground that the issue involved is covered by the Gujarat High Court judgment in the case of Laxmi Vishnu Silk Mills vs UOI vide Order dated 28.11.2007. Accordingly, we allow the Early Hearing application. Appeal be listed for regular hearing on 24.01.2009.

(Dictated and pronounced in the open court)

**(Raju)
Member (Technical)**

**(Ramesh Nair)
Member (Judicial)**

Neha