CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

2nd Floor,Bahumali Bhavan,Nr.Girdhar Nagar Bridge,Asarwa,Ahmedabad-380004

Defect Diary No. : 11800 of 2019

[Arising out of the OIO - VAD-EXCUS-001-COM-49-18-19, dated -31/03/2019, passed by Commissioner of Central Excise, Customs and Service Tax - VADODARA-I]

Anand Steel Rolling Works Pvt Ltd **Appellants**

Vs.

C.C.E. & S.T.-VADODARA-I **Respondents**

Appearance:

Present for the Appellant: None

Present for the Respondent: Shri. Dharmendra Kanjani. Superintendent (AR)

CORAM:

Hon'ble Mr Ramesh Nair, Member (Judicial)

Hon'ble Mr Raju, Member (Technical)

Date of hearing/decision : 22/06/2021

ORDER

Ramesh Nair:

The appellant claimed that the amount of Rs. 3 Lakhs deposited to the Hon'ble High Court which was subsequently transfered to the jurisdictional Vadodara Commissionerate which is sufficient to consider as pre-deposit. This Tribunal vide order dated 20.01.2021 directed the appellant to submit the challan and also liberty was given to the revenue for verification of the said deposit and submission of the report. Today the matter was called out, none appeared on behalf of the appellant.

2. Shri. Dharmendra Kanjani, Learned Authorized Representative appearing for the revenue submitted a report from the concern Commissionerate according to which Rs. 3 lakhs claimed as pre-deposit by the appellant has been sanctioned as refund and the same was appropriated against some another demand confirmed vide OIO No. Dem/28/91 dated 15.02.1991. Accordingly as per the status, Rs.

3 lakhs cannot be considered as pre-deposit. In the above position the appellant is directed to make a pre-deposit or explain the status with reference to the report given by the Revenue within a period of one month. List for compliance **on 27 July, 2021**. Registry is directed to issue notice along with copy of the report submitted to the appellant.

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Prachi