

**Spinfed Spinning Unit Vs. Cce**

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**SooperKanoon Citation : [sooperkanoon.com/19182](http://sooperkanoon.com/19182)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Sep-21-2000**

**Reported in : (2000)(72)ECC112**

**Judge : K Sreedharan, N T C.N.B.**

**Appellant : Spinfed Spinning Unit**

**Respondent : Cce**

**Judgement :**

1. The appeal of the assessee was rejected by the Commissioner (Appeals) for the reason of failure to make pre-deposit of the amount ordered to be deposited. The appellant's submission is that the amount had been deposited under TR 6 challan and there was a slip in not reporting the same to the Commissioner. Accordingly, they seek restoration of the appeal before the Commissioner.

2. In the facts of this case, the appeal got dismissed only on account of the failure of the appellant to report compliance, even as they had complied with the order. Therefore, it is appropriate that the matter be taken back on record by the Commissioner and the appeal disposed of on merits. Accordingly, the impugned order is quashed and the Commissioner is directed to take the appeal on record at its original number and to dispose it of on merits.