CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD
REGIONAL BENCH, COURT NO. 3

SERVICE TAX Appeal No. 13242 of 2014

(Arising out of OIA-VAD-EXCUS-002-APP-154-2014-15 dated 12/06/2014 passed by Commissioner of Central Excise-AHMEDABAD-II)

M V Mandaviya
3, Shushil Nagar Society,
Nr, Nizampura Bus Stop,
Vadodara, Gujarat
Appellant

Vs.

C.C.E. & S.T.-Vadodara-ii
1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat- 390023
Respondent

Appearance:
Present for the Appellant :Shri Anil Gidhwani, Advocate
Present for the Respondent: Shri Sanjay Kumar, Superintendent (AR)

CORAM:
HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

Final Order No. 10571/2024

Date of Hearing/Decision: **29/02/2024**

RAMESH NAIR

This appeal is directed against the Order-In-Appeal dated 12.06.2014 whereby the Learned Commissioner(Appeal) has dismissed the appeal for want of pre-deposit.

2. Shri Anil Gidhwani, Learned Counsel appearing for the appellant at the outset submits that now while filing the appeal before this Tribunal, entire 10% stands paid. Therefore, he requests that the appeal be remanded to the Commissioner(Appeal) for deciding afresh on merit.

3. Shri Sanjay Kumar, Learned Superintendent (AR) appearing for the Revenue has no objection.

4. Considering the submission made by both the sides, Since the appellant have made pre-deposit therefore, the appeal can be heard by Commissioner(Appeal) on merit.

5. Accordingly, the impugned order is set aside. Matter is remanded to the Commissioner(Appeal) for deciding the matter on merit, within a period of two months from the date of this order.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

Raksha