

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

REGIONAL BENCH- COURT NO.1

SERVICE TAX Appeal No. 10439 of 2013-DB

[Arising out of Order-in-Original/Appeal No 18-2013-AHD-III-SKS-COMMR-A--AHD dated 30.01.2013 passed by Commissioner of Central Excise-AHMEDABAD-III]

Shayar Construction Co

...Appellant

158/1, Opp. Ongc Colony At Merda,
Ta : Kadi,
Mehsana, Gujarat

VERSUS

C.C.E. & S.T.-Ahmedabad-iii

...Respondent

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad,
Gujarat- 380009

APPEARANCE:

None for the Appellant

Sh. Prakash Kumar Singh, Superintendent (Authorized representative) for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU
 HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

Final Order No. A/ 10183 /2023

DATE OF HEARING:31.01.2023
DATE OF DECISION:31.01.2023

RAJU

When the matter was called, Learned AR pointed out that the impugned order is an order of Commissioner (Appeals) rejecting the appeal for non-compliance of *erstwhile* Section 35F of Central Excise Act, 1944. Subsequently, the appellant has complied with requirement of Section 35F while filing appeal before Tribunal.

2. Considering the facts of the case and interest of justice, the impugned order is set aside and matter is remanded to the Commissioner (Appeals) to decide a fresh on the merit of the case.

(Dictated & pronounced in the open court)

(Raju)
Member (Technical)

(Somesh Arora)
Member (Judicial)

Palak