

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70204 of 2018

(Arising out of Order-in-Appeal No.108-111/ST/APPL/ALLD/2017 dated 16/09/2017 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad)

Shri Surya Bhan Tiwari,

(Prop. M/s Surya Bhan Tiwari E-213,
Ashok Vihar Colony, Phase-II, Pahadia, Varanasi)
VERSUS

.....Appellant

Commissioner of Central Excise &

Service Tax, Varanasi

(S. Tax Division, Varanasi)

....Respondent

APPEARANCE:

Shri Surya Bhan Tiwari, Advocate &
Shri Amit Kumar Upadhyay, Advocate for the Appellant
Shri Santosh Kumar, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.70119/2023

DATE OF HEARING : 13 October, 2023
DATE OF DECISION : 13 October, 2023

P.K. CHOUDHARY:

The present appeal is directed against Order-in-Appeal No.108-111/ST/APPL/ALLD/2017 dated 16/09/2017 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad.

2. We find that the Commissioner (Appeals) has dismissed the appeal before him for want of compliance with the statutory requirement of pre-deposit without going into merits of the case.

We further find that the appellant has now deposited Rs.25,956/- + Rs.8,652/-, which states that the appellant have now complied with the requirement of mandatory pre-deposit.

3. Accordingly, we find it appropriate to remand the matter back to the learned Commissioner (Appeals) to decide the appeal on merits without further raising the aspect of pre-deposit.

4. The appeal filed by the appellant is allowed by way of remand. We further make it clear that all the issues are left open.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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