CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70573 of 2019

(Arising out of Order-in-Appeal No.91/ST/ALLD/2019 dated 25/04/2019 passed by Commissioner (Appeals) CGST & Central Excise, Allahabad)

M/s Lord Distillery Ltd., ...Appellant
(Shadiabad Road, Nandganj, Gazipur-233302)

VERSUS

Commissioner of Central Excise &

CGST, Allahabad ....Respondent

(38, MG Marg, Civil Lines, Allahabad-211001)

APPEARANCE:

Shri Dharmendra Srivastava, Chartered Accountant & Shri Suhail, Advocate for the Appellant
Shri Manish Raj, Authorised Representative for the Respondent

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

FINAL ORDER NO.70511/2024

DATE OF HEARING : 30 July, 2024
DATE OF DECISION : 30 July, 2024

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.91/ST/ALLD/2019 dated 25/04/2019 passed by Commissioner (Appeals) CGST & Central Excise, Allahabad. By the impugned order Commissioner (Appeals) has dismissed the appeal of the appellant on the ground that appellant have failed to make the mandatory pre-deposit.

2.0 However, after dismissal of the appeal by Commissioner (Appeals), appellant have paid the entire amount of pre-deposit, required to be made for filing appeal before this Tribunal.

Accordingly, this appeal has been filed and taken up for consideration.

3.1 We have heard Shri Dharmendra Srivastava, learned Chartered Accountant appearing for the appellant and Shri Manish Raj, learned Authorized Representative appearing for the revenue.

3.2 Both the sides agree that the order in original has been passed in accordance with the Tribunal's Final Order No.72805 of 2018 dated 04.12.2018.

4.1 We have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 Incidentally, after taking note of the pre-deposit made, we have been remanding the matter back to the Appellate Authority for decision on merits. However, in the present case, we find that undisputedly Original Authority has passed an order in conformity with the Tribunal's Final Order No.72805 of 2018 dated 04.12.2018.

4.3 As the order of Original Authority passed in conformity with the earlier order of the Tribunal against which no further appeal has been preferred by the appellant before any fora, we do not find any merits in the appeal filed. Thus remanding the matter back to appellate authority also is not justifiable. Accordingly appeal needs to be dismissed.

5.1 Appeal is dismissed.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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