**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**REGIONAL BENCH : ALLAHABAD**
**COURT No. I**

**APPEAL No. ST/70846/2016-ST[SM]**

(Arising out of Order-in-Appeal No. GZB-EXCUS-000-APP-0280-15-16 dated 02/02/2016 passed by Commissioner (Appeals), Central Excise & Customs, Noida)

**M/s Central Industrial Security Force** **Appellant**

Vs.

**Commissioner (Appeals), Central Excise**

**& Customs, Noida,** **Respondent**

Appearance:

Absent on Call for Appellant
Shri Sandeep Kumar Singh (Dy. Commr.) AR for Respondent

**CORAM:**

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 20/03/2019
Date of Decision : 20/03/2019

FINAL ORDER NO. - **70657/2019**

**Per: Anil G. Shakkarwar**

Representative of the appellant is absent on call. Accordingly, I have heard Shri Sandeep Kumar Singh learned Deputy Commissioner on behalf of the Revenue and perused the record. On perusal of record, I note that impugned order was passed by learned Commissioner (Appeals) and through the said order appeal before Commissioner (Appeals) was rejected for the reason that the appellant had not made pre-deposit of 7.5% of disputed amount as required under provisions of Section 35F of Central Excise Act, 1944. I further note that before filing appeal before this Tribunal on 10/05/2016 appellant has made pre-deposit of 10% of disputed amount. The said 10% includes 7.5% required to make pre-deposit for filing appeal before Commissioner (Appeals). Further Commissioner (Appeals) has not decided the matter on merit.

2. Since the requirement of 35F has been complied with by the appellant now, I remand the matter to Commissioner (Appeals) by setting aside impugned order for decision on merit.

3. Appeal is allowed by way of remand.

(Dictated & Pronounced in Court)

**Sd/-**
**(Anil G. Shakkarwar)**
**Member (Technical)**

*Lks*