

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

REGIONAL BENCH - COURT No. I

**Service Tax Appeal No. 71041 of 2018-[DB]**

(Arising out of Order-in-Appeal No. 56-GBN-EXST-APP-2018 dated 11/06/2018 passed by Commissioner of Central Excise & Customs (Appeals), Meerut)

**M/s Atharva Buildcon,**

**.....Appellant**

(20/11, Site-iv, 162 Bank Colony Near Swaranjayanti Puram, Ghaziabad)

*VERSUS*

**Commissioner of Central Excise,**

**....Respondent**

(Ghaziabad)

**APPEARANCE:**

Shri Rajesh Chhibber, Advocate

for the Appellant

Shri Shiv Pratap Singh, Deputy Commissioner Authorised  
Representative for the Respondent

**CORAM:**

**HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)**

**HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO.- 71291 / 2019**

Date of Hearing : 04 July, 2019

Date of Decision : 04 July, 2019

**PER: ARCHANA WADHWA**

Commissioner (Appeals) rejected the appeal for non-deposit of 7.5% in terms of Section 35F of the Act. The appellants have now admittedly deposited 10% of the duty for the purpose of filing the appeal before the Tribunal.

2. In view of the above, we set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits.

(Dictated and pronounced in open court)

**(Archana Wadhwa)**  
**Member (Judicial)**

**(Anil G. Shakkarwar)**  
**Member (Technical)**

*akp*