

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

REGIONAL BENCH – COURT NO.I

Service Tax COD Application No. 70167 of 2019

(on behalf of the Appellant)

IN

Service Tax Appeal No.70241 of 2019

(Arising out of Order-in-Appeal No. 559-ST/APPL/LKO/2018 dated 13/11/2018 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

M/s Anand Enterprises

(19/568, Indira Nagar, Lucknow-226016)

.....Appellant

VERSUS

Commissioner, Central Excise & Service Tax, Lucknow

.....Respondent

(3/194, Vishal Khand-3, Gomati Nagar, Lucknow)

APPEARANCE:

Shri Dushyant Kumar, Consultant for Appellant

Shri Sandeep Kumar Singh, Authorized Representative for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS APPLICATION NO. 70255 / 2019

FINAL ORDER NO. 71599 / 2019

DATE OF HEARING : 19 August, 2019

DATE OF DECISION : 19 August, 2019

ARCHANA WADHWA

Delay of 12 days in filing the appeal, which is attributed to the concerned person not being well is condoned.

2. We further note that Commissioner (Appeals) has dismissed the appeal for non-compliance with the mandatory pre deposit in terms of Section 35F of the

Central Excise Act. As the appellant has now deposited 10% of the confirmed demand, we set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits.

3. COD application as also appeal gets disposed of in above manner.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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