CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70367 of 2019-[SM]

(Arising out of Order-in-Appeal No.93/ST/Alld/2019 dated 26/04/2019 passed by Commissioner (Appeals) CGST & Service Tax, Allahabad)

Shri Mahendra Narayan Mishra, **.....Appellant**

(Village Chauparia, Jamkhuri Lambhua, Sultanpur-228001)

VERSUS

Commissioner of Central Excise, Allahabad **....Respondent**

(Civil Lines, Allahabad)

APPEARANCE:

Ms Stuti Saggi, Advocate for the Appellant

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

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

FINAL ORDER NO-71774 / 2019

DATE OF HEARING : 25 September, 2019
DATE OF DECISION : 25 September, 2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Ms Stuti Saggi learned Advocate appearing for appellant and Shri Shiv Pratap Singh, learned Deputy Commissioner Authorised Representative appearing for revenue, I note that learned Commissioner (Appeals) has rejected the appeal filed before him for non-deposit of mandatory amount of 7.5% in terms of provisions of Section 35F of Central Excise Act, 1944. Learned

Advocate has submitted that the appellant has now deposited 10% of the disputed amount for the purpose of filing the appeal before the Tribunal which covers the said mandatory deposit of 7.5%, required for hearing of appeal by learned Commissioner (Appeals).

2. In view of the above, I set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits without pressing the issue of mandatory pre-deposit.

(Dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

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