

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

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70471 of 2019

(Arising out of Order-in-Appeal No.113-ST/APPL/LKO/2019 dated 25/02/2019 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

M/s Vinay Kumar Pandey

.....Appellant

(Tulsi Park, Balrampur (U.P.))

VERSUS

Commissioner of Central Excise

& Service Tax, Lucknow

.....Respondent

(7.A, Ashok Marg, Lucknow)

APPEARANCE:

Shri Dharmendra Kumar (C.A.) & Sajjaduddin (Advocate) for Appellant
Shri Shiv Pratap Singh, Authorized Representative for Respondent

CORAM :

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

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

DATE OF HEARING : 12 September, 2019
DATE OF DECISION : 12 September, 2019

FINAL ORDER NO. 71821/2019

PER: ARCHANA WADHWA

After hearing both the sides we find that Commissioner (Appeals) has dismissed the appeal for non-deposit of mandatory amount of 7.5% of the confirmed demand in terms of the mandatory provisions of Section 35F of Central Excise Act.

2. The applicant has deposited 10% of the confirmed demand for the purpose of filing appeal before Tribunal, which covers 7.5% required to be filed before the Commissioner (Appeals).

3. In view of the above we set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits. Appeal is disposed of in above terms.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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