CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.II

Service Tax Appeal No.70446 of 2025

(Arising out of Order-in-Appeal No.495-ST/APPL/LKO/2024 dated 29/08/2024 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow)

M/s J. D. Brothers, **.....Appellant**
(E-3109, Room No.4, Sector-E,
Rajajipuram, Lucknow-226017)

VERSUS

Commissioner of Central Excise &
Service Tax, Lucknow **....Respondent**
(7-A, Ashok Marg, Lucknow)

APPEARANCE:

Shri K.K. Srivastava, Advocate for the Appellant
Shri Manish Raj, Authorised Representative for the Respondent

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70824/2025

DATE OF HEARING	:	13 November, 2025
DATE OF DECISION	:	13 November, 2025

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.495-ST/APPL/LKO/2024 dated 29/08/2024 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow. By the impugned order appeal of the appellant has been dismissed by Commissioner (Appeals) on the ground of limitation by following the decision of Hon'ble Supreme Court in the case of M/s Singh Enterprises [2008 (221) E.L.T. 163 (SC)].

2.1 I have heard Shri K.K. Srivastava learned Counsel appearing for the appellant and Shri Manish Raj learned Authorised Representative appearing for the revenue.

3.2 Arguing for the appellant learned Counsel submits that this appeal has been dismissed, though the entire amount of the demand has been paid by him much before the show cause notice itself and the details of payment was made by the appellant to the Commissioner (Appeals). His only ground is that whatsoever amount is paid should be adjusted against the demand.

3.3 Learned Authorised Representative produced a report received from the concern jurisdictional office showing the dispatch of the show cause notice and the Order-in-Original to the appellant and submitted that by following the decision of Hon’ble Supreme Court in the case of M/s Singh Enterprises the appeal should be dismissed.

4.1 I have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 The report received from the jurisdictional office is reproduced below:-

13-11-2025 (HK

Rishi 13-11-2025

कार्यालय सहायक आयुक्त/OFFICE OF THE ASSISTANT COMMISSIONER
केन्द्रीय वस्तु एवं सेवाकर तथा केन्द्रीय उत्पाद शुल्क मण्डल लखनऊ-II
CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE DIVISION LUCKNOW-II
अप्रत्यक्ष कर भवन, सी–ब्लाक, तृतीय तल, विभूति खण्ड, गोमती नगर, लखनऊ–226010।
Apratyaksh Kar Bhawan, C-Block, 3rd Floor, Vibhuti Khand, Gomti Nagar, Lucknow-226010
E-mail:cgstdiv2@gmail.com, Phone- 0522-2324070

NATION TAX MARKET

F.No. CGST/LKO-II/R-IV/T P 2015-16/J D Brothers/17/2020/ Date : 10.11.2025

To

The Assistant Commissioner (A.R.)
CESTAT, Allahabad,
38, M.G . Marg, Civil Lines, Allahabad-211001

Sir,

Sub: **Forwarding the copy of Show Cause Notice regarding daily Order Sheet w.r.t. Service Tax Appeal No. 70446 of 2025 filed before Hon'ble CESTAT, Allahabad in the matter of M/s JD Brothers Vs Commissioner of Central Excise & CGST, Lucknow-reg.**

Please refer to letter C. No. ST/70446/2025/1904 dated 24.09.2025 enclosed with daily Order Sheet w.r.t. Service Tax Appeal No. 70446 of 2025 filed before Hon'ble CESTAT, Allahabad in the matter of M/s JD Brothers Vs Commissioner of Central Excise & CGST, Lucknow.

In this regard, please find enclosed herewith the relevant pages of dispatch register as desired by you.

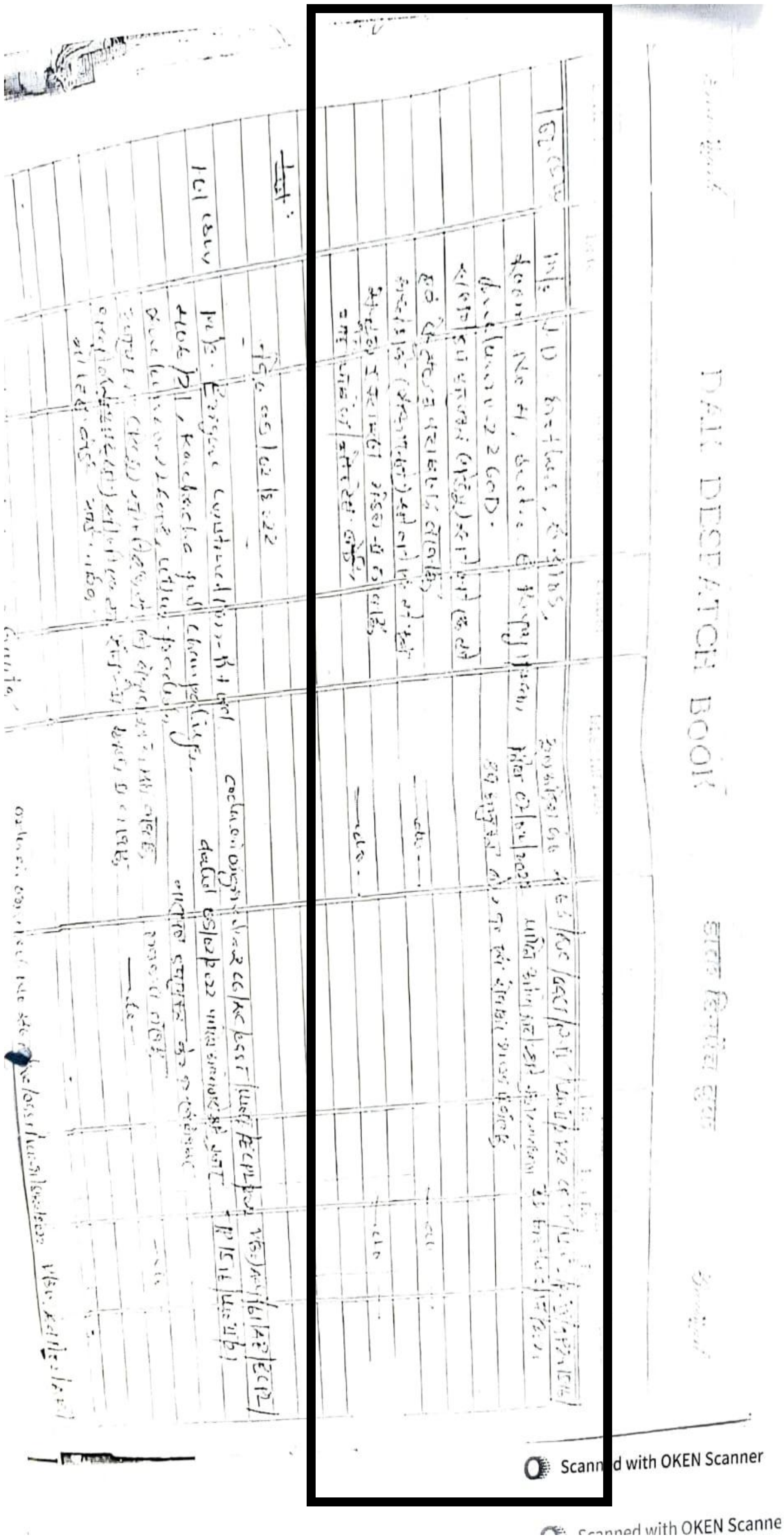
Yours faithfully,

10-11-25

Encls: As above.

(Rakesh Kumar Pal)
Assistant Commissioner

Serial No.	Month & Date	To Whom Sent	Station	DESCRIPTION	CONTENTS	Postage Rs. P.	Total & Dak Balance Rs. P.	Remarks
8867.		The Supdt. (Adj) Allcord		—do—		—do—		
8868		Notice Board		—do—		—do—		
8869		Mr. Javed Akhtar 108/226 Model House Amelnagar 226018		SCN 342/AC/CGST/R-IV/1516/Lko-II/2020 DT 30/11/2020		CGST/Lko-II/R-IV/Javed Akhtar/11/2020		
8870		The Supdt. (Adj)		—do—			—do—	
8871		Notice Board.		—do—			—do—	
8872.		M/s [illegible], B 8109 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
8873		The Supdt. (Adj) Circle		—do—		—do—		



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4.3 From perusal of the above report it is evident that both show cause notice and Order-in-Original were not only dispatched through post but the same were pasted on the notice board of the office as provided under Section 37C(c) of the Central Excise Act, 1944. The said Section is reproduced below:-

> *"**Section [1] [37C.Service of decisions, orders, summons, etc.** -*
>
> *(1) Any decision or order passed or any summons or notices issued under this Act or the rules made thereunder, shall be served, -*
>
> *(a) by tendering the decision, order, summons or notice, or sending it by registered post with acknowledgment due [2] [or by speed post with proof of delivery or by courier approved by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963)] to the person for whom it is intended or his authorised agent, if any;*
>
> *(b) if the decision, order, summons or notice cannot be served in the manner provided in clause (a), by affixing a copy thereof to some conspicuous part of the factory or warehouse or other place of business or usual place of residence of the person for whom such decision, order, summons or notice, as the case maybe, is intended;*
>
> ***(c) if the decision, order, summons or notice cannot be served in the manner provided in clauses (a) and (b), by affixing a copy thereof on the notice board of the officer or authority who or which passed such decision or order or issued such summons or notice."***

4.4 As per the above section, service of any order/decision is complied, when the show cause notice or order is passed by the officers issuing the same and past on the notice board of the office. Accordingly, the date of service cannot be disputed in the present case.

4.5 However, taking note of the above submissions of the appellant that they have already paid the entire amount of tax due and demand from them causes the double taxation. The amount paid should be adjusted against the confirmed demand for which appellant would produce the requisite information and documents before the adjudicating authority.

4.6 However, in view of the decision of the Hon'ble Supreme Court in the case of M/s Singh Enterprises, on the merits of the case, appeal is dismissed subject to the directions contained in para 4.5 above.

5.1 Appeal is dismissed.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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