CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Tax Miscellaneous Application No.70106 of 2021
(On behalf of Appellant)

In
Service Tax Appeal No.70245 of 2021

(Arising out of Order-in-Appeal No.209/ST/ALLD/2019 dated 04/10/2019 passed by Commissioner (Appeals) CGST & Central Excise, Allahabad)

M/s Diksha Construction .....**Appellant**
(114 Civil Lines, Meera Bhawan, Pratapgarh-230001 U.P.)

VERSUS

Additional Commissioner of CGST &
Central Excise, Allahabad ....**Respondent**
(Allahabad)

APPEARANCE:

Ms. Stuti Saggi, Advocate for the Appellant
Shri Santosh Kumar Agarwal, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)**
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. - 70185 / 2021

DATE OF HEARING : 04 August, 2021
DATE OF DECISION : 04 August, 2021

ANIL CHOUDHARY:

Heard the parties.

2. Learned counsel for the appellant mentions that their appeal was dismissed by the Commissioner (Appeals) only for want of making pre-deposit of 7.5% as required under Section 35F of the Act. It is further mentioned that the appellant was facing financial difficulties, being the reason he has not deposited the amount at the relevant time. Further in this appeal before the Tribunal appellant have deposited 10% of the tax in

dispute. Being an amount of Rs.5,41,350/- deposited on 04th March, 2020. Accordingly she prays for allowing the early hearing and appeal can be disposed of by way of remand for decision on merits by the learned Commissioner (Appeals).

3. Accordingly this appeal is allowed by way of remand to the learned Commissioner (Appeals), for hearing and decision on merits. Appellant is also directed to appear before learned Commissioner (Appeals) with the copy of this order and seek opportunity of hearing.

4. Miscellaneous Application also stands disposed of.

5. Appeal allowed.

(Dictated and pronounced in open court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(P.ANJANI KUMAR)
Member (Technical)

LKS