

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 05/12/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71104/2016-CU[DB] dated 28/11/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1 ST/Stay/50697/2014	ST/50552/2014	KANTA INCORPORATION 117/O/396, GEETA NAGAR KANPUR, U.P

**Name and Address of
Respondent**

C.C.E. & S.T.-KANPUR
117/7...SARVODYA
NAGAR, KANPUR,
UTTAR PRADESH-208005

Copy To

3 Advocate(s) / Consultant(s):

V. Lakshmi Kumaran, ALD
3/1A/3 OPP AUTO SALES, COLVIN
ROAD, LOHIA MARG ALLAHABAD-
211001

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. LP. Estate, Delhi

6 M/s Cemax Publications Pvt. Ltd., 1512-B, Bhisun Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi 110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD
Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Guard File


 Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.ST/50552/2014-CU[DB]

(Arising out of Order-in-Appeal No.55-ST/APPL/KNP/2013 dated 31.10.2013 passed by Commissioner (Appeals) Central Excise & Customs, Kanpur)

M/s Kanta Incorporation

Appellant

Vs.

Commissioner of Central Excise, Kanpur

Respondent

Appearance:

Shri Atul Gupta & Shri Ashish Kumar Shukla, Advocates
Shri Rajeev Ranjan, Joint Commissioner (AR)

for Appellant
for Respondent

CORAM:

Hon'ble Shri Justice Dr. Satish Chandra, President
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 28/11/2016
Date of Decision : 28/11/2016

Final ORDER NO. 71104/2016

Per: Dr. Satish Chandra



The present appeal is filed against the impugned Order-in-Appeal No.55-ST/APPL/KNP/2013 dated 31.10.2013, wherein the appeal was dismissed in limine, as the appellant has ^{not} filed to deposit up to 50% of the adjudged dues within the stipulated time. The Commissioner (Appeals) has not decided the appeal on merits. This Tribunal vide the stay order No. 70304/2016 dated 25.07.16 has waived the condition of pre-deposit.

2. We heard shri Atul Gupta learned Advocate for the appellant and shri Rajeev Ranjan learned A.R. for the department.

3. From the impugned order, it appears that the Commissioner (Appeals) has not decided the appeal on merit and that he has dismissed the appeal of the appellant in lemini for want of pre deposit. Therefore, we remand the matter back to the Commissioner (Appeals), to decide the appeal on merit without insisting on predeposit. It is expected from the commissioner to provide an opportunity of hearing to the appellant, as per law. The appeal filed by the appellant is allowed by way of remand.

(Dictated in Court)


(Anil G. Shakkarwar)

Member (Technical)


(Justice Dr. Satish Chandra)

President

प्रमाणित प्रती / Certified True Copy

8.12
सहायक रजिस्ट्रार / Asst. Registrar
सीमापारक, मन्सूरगढ़ एवं क्षेत्र कर
अपील अधिकारी / (C.E.S.T.A.R.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALI AHABAD-211001

4

4

4