

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 21/11/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71491/2017-SM[BR] dated 15/11/2017

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/70681/2017	Titan Televentures Pvt Ltd N-86, jalvayu Vihar, sector-29 FARIDABAD HARYANA
		Name and Address of Respondent
2		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Copy To

- 3 Bar Association, CESTAT, Allahabad
- 4 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 11 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 13 C.D.R. 14 Office Copy 15 Second Folder Copy 16 Guard File


Asstt. Registrar

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

APPEAL No. ST/70681/2017-ST[SM]

(Arising out of Order-in-Appeal No. 158/ST/APPL/LKO/2017 dated 13/07/2017 passed by Commissioner of CGST, Central Excise & Customs (Appeals), Lucknow)

M/s Titan Televentures Pvt. Ltd.

Appellant

Vs.

Additional Commissioner (Adjudication), Central Excise
& Service Tax, Lucknow

Respondent

Appearance:

Absent On Call,

Shri Gyandndra Kumar Tripathi, Assistant Commissioner (AR),

for Appellant

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing & Date of Decision : 15/11/2017

FINAL ORDER NO. 71491/2017.....



Per: Archana Wadhwa

Nobody appeared on behalf of the appellant. I have heard Id. A. R., Shri Gyanendra Kumar Tripathi, Assistant Commissioner, appearing for the Revenue and I have gone through the impugned order.

2. It is seen that the appellant's appeal was dismissed for default of pre-deposit, in terms of provisions of Section 35F of the Central Excise Act, 1944. The appellant had earlier deposited the mandatory amount but the amount was not equivalent to 7.5% of the duty which was confirmed.

3. The appellant has now contended that subsequently they have deposited the amount in question thus, satisfying the condition of Section 35F of the Central Excise Act, 1944. In as much as, the amount stands deposited, I deem it to fit to set aside the impugned order and remand the matter to the Commissioner (Appeals) to decide the appeal on merits. After, satisfying himself about the fulfillment of the said condition. I allow the appeal by way of remand.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

Ansari

प्रमाणित प्रति/Certified True Copy

सहायक पंजीकर/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALI AHABAD-211001

