

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

Dated: 14/09/2017

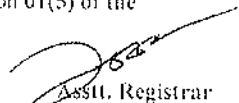
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70981-70990/2017-SM|BR| dated 08/09/2017

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/70798/2016	Prateek Agarwal C/o Late Anand Kumar Agarwal ,527e/2a,dariyabad ALLAHABAD UP
2	ST/70800/2016	Nuzrat Carpet Emporium Hayat Nagar,deopurva MIRZAPUR UP 231001
3	ST/70801/2016	Shailendra Pratap Singh House No-s-2/653 & 2/653-z- k,paharpur,varuna Bridge VARANASI UP 221002
4	ST/70802/2016	Tribhuvan Nath Singh House No-s-2/653 & 2/653-z- k,paharpur,varuna Bridge VARANASI UP
5	ST/70803/2016	Sachin Pratap Singh House No-s-2/653 & 2/653-z- k,paharpur,varuna Bridge VARANASI UP 221002
6	ST/70804/2016	Virendra Pratap Singh House No-s-2/653 & 2/653-z- k,paharpur,varuna Bridge VARANASI UP
7	ST/70805/2016	Satyendra Pratap Singh House No-s-2/653 & 2/653-z- k,paharpur,varuna Bridge VARANASI UP 221002

ST/70806/2016 **Dharmendra Pratap Singh**
House No-s-2/653 & 2/653-z-
k,paharpur,varuna Bridge
VARANASI
UP
221002

ST/70807/2016 **Devendra Pratap Singh**
House No-s-2/653 & 2/653-z-
k,paharpur,varuna Bridge
VARANASI
UP
221002

ST/70808/2016 **Arvind Kumar Singh**
House No-s-2/653 & 2/653-z-
k,paharpur,varuna Bridge
VARANASI
UP
221002

Name and Address of
Respondent

C.C.E. & S.T.-Lucknow
7-A...ASHOK MARG,
LUCKNOW,
UTTAR PRADESH-226001

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UTTAR PRADESH-226001

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Other Appellants and Respondents as per Annexure

Copy To

21 Advocate(s) / Consultant(s):

UMESH CHANDRA JAYASWAL
48, KATGHAR, ALLAHABAD

22 Siddharth Pandey Advocate
O-2, DEOKINANDAN KI
HAWEJI,
RAMPURA, VARANASI-
221010

23 Bar Association, CESTAT, Allahabad

24 Director Publications, Customs, Excise, I.P. Estate, Delhi

25 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

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

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

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

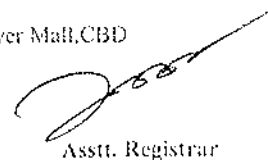
29 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

31 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad -500082

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

33 C.D.R. 34 Office Copy 35 ~~Guard File~~


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines,
Allahabad - 211 001**

COURT NO. II

DATE OF HEARING : 08/09/2017.
DATE OF DECISION : 08/09/2017.

**Service Tax Appeals No. 70798 with 70800-70808 of 2016
(SM)**

[Arising out of the Order-in-Appeal No. 336-351/ST/APPL/ALLD/
LKO/2016 dated 05/05/2016 passed by The Commissioner
(Appeals), Customs, Central Excise & Service Tax, Lucknow.]

Shri Prateek Agarwal	]	
M/s Nuzrat Carpet Emporium	]	
Shri Shailendra Pratap Singh	]	
Shri Tribhuvan Nath Singh	]	
Shri Sachin Pratap Singh	]	Appellants
Shri Virendra Pratap Singh	]	
Shri Satyendra Pratap Singh	]	
Shri Dharmendra Pratap Singh	]	
Shri Devendra Pratap Singh	]	
Shri Arvind Kumar Singh	]	

Versus

CCE & ST, Lucknow

Respondent

Appearance

Shri Siddharth Pandey, Advocate - for the Appellants.

Shri Pawan Kumar Singh, Authorized Representative (DR) - for
the Respondent.

CORAM: Hon'ble Shri Ashok Jindal, Member (Judicial)

Final Order No. ~~70990~~ 70990-70990/2017 Dated : 08/09/2017



Ashok Jindal

Per. Ashok Jindal :-

These appeals has been dismissed by the learned Commissioner (Appeals) on the ground that as per Section 35F of Central Excise Act, 1944 the appellant did not make a mandatory pre-deposit of 7.5% of the amount in dispute for entertaining the appeals. The appellants have filed these appeals before this Tribunal and deposit 10% of the amount of service tax in dispute before filing the appeals. In that circumstances, I hold that appellant has complied with the provision of Section 35F readwith Section 85 (3) of the Finance Act, 1994 and complied the condition of mandatory pre-deposit for entertaining the appeals.

2. In that circumstances, the impugned orders are set aside.
3. Further, I find that the matters need re-examination at the end of learned Commissioner (Appeals) on merits. Therefore, I remand matter back to the learned Commissioner (Appeals) to decide the issue on merit as appellants have complied with the condition of Section 35F of Central Excise Act, 1944 readwith Section 85 (3) of the Finance Act, 1994.
4. The appeals are disposed off by way of remand.

(Dictated and pronounced in open court.)

प्रमाणित प्रति/Certified True Copy

Sd/-

(Ashok Jindal)

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, संचायक एवं सेवा कर
अपील अधिकारी(C.E.S.T.A.T.)

Member(Judicial)

PK

ए. पी. कार्म, इलाहाबाद-211001
25/09/17

