

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

Dated: 27/11/2017

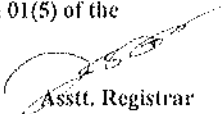
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71606-71607/2017-SM|BR] dated 23/11/2017

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/70799/2016	Om Prakash Vishwakarma Ward No. 04,d-5,new Market,turra,p.o.-turra SONEBHADRA UP 231221
2	ST/70837/2016	Diesel Locomotive Works Dlw Township,bhullanpur VARANASI UP
		Name and Address of Respondent
3		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001
4		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Other Appellants and Respondents as per Annexure

Copy To

5 Advocate(s) / Consultant(s):

RAKESH KUMAR
AT-MURDHWA,(BEHIND
RADHA KRISHNA
MANDIR)P.O.-
RENUKOOT,DIST-
SONEBHADRA,UP-231217

6

P. K. SHUKLA (ADVOCATE)
5F-6, VINAYAK CENTRAL
PLAZA, COOPER ROAD,
CIVIL LINES, (BEHIND BIG
BAZAR), ALLAHABAD.

7 Bar Association, CESTAT, Allahabad

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

9 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

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

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

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

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

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

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

17 C.D.R. 18 Office Copy 19 Second Folder Copy 20 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

S.T.Appeal Nos.70799 & 70837/16

Arising out of O/A Nos.280-292/ST/APPL-ALLD/LKO/2016 dated 08.04.2016
passed by Commr. (Appeals) of Central Excise & S. Tax, Lucknow

M/s Diesel Locomotive Works
Shri Om Prakash Vishwakarma

...APPELLANT(S)

VERSUS

Commr. of Central Excise & S.T., Lucknow

RESPONDENT (S)

APPEARANCE

None for the Appellant (s)
Shri Pawan Kumar Singh, Supdt. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 23. 11. 2017

Final ORDER NO. 71606-71607/2017...



Per Mrs.Archana Wadhwa :

On matter being called, neither ^{anybody} appeared for the appellants, nor is there any request for adjournment. Accordingly, I have gone through the impugned order passed by the Commissioner (Appeals).

2. The Id.Commissioner (Appeals) has rejected both the appeals on the ground of mandatory predeposit of 7.5% in terms of the provisions of Section 35B of the Central Excise Act, 1944. Both the appellants have made averment in the appeal memorandum that such predeposit were made by them even prior to filing of the appeal.

S.T.Appeal Nos.70799, 70837/16.

3. In view of the above, I set aside the impugned order and remand both the appeals to the Commissioner (Appeals) for verification of the above claim of the appellants and to decide the appeals thereafter, on merits.

Dictated and pronounced in the open Court

Sd/-
(Archana Wadhawa)
Member(Judicial)

mm

प्रमाणित प्रति/Certified True Copy,

राज्यपाल केजीएस/Asstt. Registrar
राज्यपाल केजीएस/Asstt. Registrar
अधीन केजीएस (J.S. I.A.T.)
38, एन.जी.मार्ग, इलाहाबाद-211001
38, N. G. MARG, ALLAHABAD-211001