CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70418 of 2021

(Arising out of Order-in-Appeal No.24-ST/APPL/LKO/2021 dated 15.01.2021 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

M/s Brhama Kuldeep, ...**Appellant**
(Proprietor Brhama Kuldeep,
281/247, Mawaiya Charbagh, Lucknow-226004)

VERSUS

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

<u>APPEARANCE:</u>

Shri S.C. Tiwari, Advocate & Shri Sarfaraj Ahmad, Advocate for the Appellant
Shri Surendra Ram, Authorized Representative for the Respondent

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

FINAL ORDER NO<u>.- 70353/2026</u>

DATE OF HEARING : 07.09.2026
DATE OF DECISION : 07.09.2026

<u>P. K. CHOUDHARY:</u>

The present appeal has been filed by the Appellant assailing the Order-in-Appeal No.24-ST/APPL/LKO/2021 dated 15.01.2021 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow.

2. We find that vide the impugned Order-in-Appeal dated 15.01.2021 the learned Commissioner (Appeals) has not decided the appeal before him on merits but dismissed the same for want of non-compliance of mandatory pre-deposit of the Service Tax amount confirmed by the Order-in-Original dated 29.06.2020.

3. Learned Advocate appearing on behalf of the Appellant submits that at that point of time it was Covid-19 and they were

unable to deposit the amount. However, while filing the appeal before the Tribunal they have deposited 10% of the amount confirmed vide Order-in-Original dated 29.06.2020 a copy of E-challan has also been filed with the appeal paper book.

4. On facts as stated above and under the circumstances of the case, we find it appropriate to remand the matter to the learned Commissioner (Appeals) to decide the appeal on merits without further visiting the aspect of pre-deposit. Needless to mention that all issues are kept open and the Appellant should cooperate in the hearing of the appeal before the learned Commissioner (Appeals) and should not seek unnecessary adjournment.

5. The appeal filed by the Appellant is allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

LKS