

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 20938 of 2015

(Arising out of Order-in-Appeal No. MLR-EXCUS-000-DUDP-DC-APP-HAB-003-2015 dated 13.01.2015 passed by the Commissioner of Central Excise (Appeals), Mysore.)

M/s. Hi Tech Computer

Education,

Prop: Shri. Suraj Aigal,
Opposite Canara Bank, Main Road,
Karwar – 581 304.

Appellant(s)

VERSUS

Commissioner of Central

Excise,

7th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore – 575 003.

Respondent(s)

APPEARANCE:

Mr. Akbar Basha, Chartered Accountant for the Appellant

Mr. Rajashekar B.N.N., Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 22044 /2025

DATE OF HEARING: 22.12.2025

DATE OF DECISION: 22.12.2025

PER : DR. D.M. MISRA

Heard both sides and perused the records.

2. The learned Commissioner rejected the appeal on the ground that the appellant had not complied with the condition of pre-deposit in filing the appeal before him as required under Section 35F of Central Excise Act, 1944 applicable to service tax matters by virtue of Section 83 of Finance Act, 1994. Learned Chartered Accountant for the appellant submits that the total

demand confirmed against the appellant is Rs.1,95,678/- against which they have deposited total amount of Rs.19,568/- which is around 10% of the total demand confirmed. Further, he submits that since the learned Commissioner has not decided the issue on merits and dismissed the appeal for non-compliance with the condition of pre-deposit, the matter may be remanded for decision on merit. Learned AR for the Revenue has no objection. Consequently, the appeal is disposed off by way of remand to the learned Commissioner (Appeals) to decide the issue afresh on merit without insisting any further pre-deposit. All issues are kept open.

3. Appeal is allowed by way of remand.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja...