CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE

Appeal(s) Involved:

ST/21097/2018-SM

[Arising out of Order-in-Appeal No. 34/2018 CT dated 09/01/2018 passed by the Commissioner of Central Tax, Bangalore North, Bangalore-II (Appeals)]

Academy of Aviation & Engineering
No. 38-39, Prestige Enclave,
Bettahalasur Cross, 3 K.M After
Yelahanka Airforce Station,
B.B. Road, NH-7,
Bangalore – 562 157
Karnataka

Appellant(s)

Versus

Commissioner of Central Tax, Bangalore North
No.59, HMT Bhawan
Ground Floor, Bellary Road
Bangalore – 560 032
Karnataka

Respondent(s)

Appearance:

Mr. Cherian Punnoose, Advocate
A.K.B. Associates
#211, Commerce House, 9/1,
Cunningham House,
Bangalore – 560 052
Karnataka

For the Appellant

Mrs. Kavitha Poduwal, Superintendent (AR)

For the Respondent

Date of Hearing: 23/07/2018
Date of Decision: 23/07/2018

CORAM:
HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20984 / 2018

Per: S.S GARG

In this appeal, Registry has issued to a defect memo stating that the appellant has not made mandatory pre-deposit of 7.5%/10% which is required to be made under Section 35F. When the matter was called out today, we find that the appellant neither made the pre-deposit nor produced any proof showing the pre-deposit made. Therefore, we dismiss the appeal for non-compliance of mandatory pre-deposit under Section 35F.

(Order was pronounced and dictated
in Open Court on **23/07/2018)**

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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