

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

REGIONAL BENCH - COURT NO.

Application(s) Involved:

**Service Tax Early Hearing Application No. 20424 of 2020 &
Service Tax Stay No. 20426 of 2021 in Service Tax Appeal No.
20571 of 2021**

Service Tax Appeal No. 20571 of 2021

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-MS-074-2019-
20 dated 13/11/2019 passed by the Commissioner of Central Tax,
Belgaum (Appeals)]

Shirlal Chandrakeerthi Jain

Aribettu House, Shirlal, Haleangady,
Karkala
Udupi – 574 146
Karnataka

Appellant(s)

VERSUS

**Commissioner of Central Excise &
Central Tax, Mangalore
Commissionerate**

7th Floor, Trade Center, Bunts Hostel Road
Mangalore – 575 003
Karnataka

Respondent(s)

APPEARANCE:

Mr. Shirlal Chandrakeerthi Jain, Authorized Rep.
Mrs. C.V Savitha, Superintendent (AR) for the Respondent

CORAM:

HON'BLE MR. RAJU, TECHNICAL MEMBER

HON'BLE MR. P. DINESHA, JUDICIAL MEMBER

Final Order No. 20754 / 2021

Date of Hearing: 21/09/2021

Date of Decision: 21/09/2021

Per : RAJU

This appeal has been filed against the order of Commissioner (Appeals) rejecting the appeal filed by the appellant on the ground of failure to pay pre-deposit under Section 35F of the Central Excise Act. The order of Commissioner (Appeals) does not go into the merits. The appellant has now paid the pre-deposit of 10% while filing their appeal before the Tribunal. Consequently, the impugned order is set aside and matter is remanded to Commissioner (Appeals) to issue orders on merits after giving sufficient opportunity to the appellants to present their case. Appeal as well as miscellaneous applications are disposed of.

(Dictated and pronounced in open court)

(RAJU)
TECHNICAL MEMBER

(P. DINESHA)
JUDICIAL MEMBER

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