CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60027 to 60030 & 60056 of 2020

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2886-2897-2019-20 dated 11.10.2019 passed by the Commissioner (Appeals), Ludhiana]

M/s Guru Kirpa Cable Network **......Appellant**
M/s Friends Cable Network
Main Bazar, Bhawanigarh, Sangrur

VERSUS

Commissioner of Central Excise and ST, Ludhiana **......Respondent**
F Block, Rishi Nagar, Ludhiana

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Shri Harish Kapoor, Authorized Representative

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

FINAL ORDER NO. 60205-60209/2024

DATE OF HEARING: 30.04.2024
DATE OF DECISION: 30.04.2024

PER: BENCH

These appeals have been directed against the impugned order dated 11.10.2019 passed by the Commissioner (Appeals) whereby the impugned order has disposed of twelve appeals out of which five appeals have been filed before this Tribunal, the details of five appeals before the Commissioner (Appeals) are given here in below:

1.	APPL-COMMOST/820/2019-GST-APL-LDH	18-20/AC/ST/SNG/2019 dated 05.02.2019	Guru Kirpa Cable Network, Main Bazar, Bhawanigarh, Sangrur	12,66,048/- ST U/s 73 12,66,048/- Penalty u/s 78 10,000/- Penalty U/s 77
2.	APPL-COMMOST/822/2019-GST-APP-LDH	…DO…	Guru Kirpa Cable Network, Main Bazar, Bhawanigarh, Sangrur	19,55,492/- ST U/s 73 19,55,492/- Penalty u/s 78 10,000/- Penalty U/s 77
3.	APPL-COMMOST/819/2019-GST-APL-LDH	….DO….	Guru Kirpa Cable Network, Main Bazar, Bhawanigarh, Sangrur	7,32,203/- ST U/s 73 7,32,203/- Penalty u/s 78 10,000/-

				Penalty U/s 77
4.	APPL-COMMOST/604/2019-GST-APL-LDH	33-34/CE & ST/JC/LDH/2018-19 dated 07.01.2019	Friends Cable Network, Old Grain Market, Sangrur	93,12,232/- ST U/s 73 93,12,232/- Penalty u/s 78 10,000/- Penalty U/s 77
5.	APPL-COMMOST/572/2019-GST-APL-LDH	….Do….	Friends Cable Network, Old Grain Market, Sangrur	59,66,438/- ST U/s 73 5,96,643/- Penalty u/s 78 10,000/- Penalty U/s 77

Ld. Commissioner (Appeals) has dismissed the appeals on the ground of non fulfillment of condition of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. Now, all the five appellants have complied with the condition of mandatory pre-deposit before the

Tribunal and has prayed that the matter may be remanded back to the Commissioner (Appeals) to decide the same on merits.

2. We have examined the facts of the case and the impugned order, we find that the Commissioner (Appeals) has dismissed the appeal only on the ground of non-fulfillment of the conditions of mandatory pre-deposit without going into the merits of the case. Since now the appellants have complied with the conditions of mandatory pre-deposit.

3. In view of this, we allow the appeals of the appellant and set aside the impugned order relating to them cited (Supra), the details which is given above and remand the case back to the Commissioner (Appeals) to decide the same on merits, after providing adequate opportunity of hearing and after complying within the principle of natural justice by passing the reasoned order. The same may be done with a period of six weeks from the receipt of the certified copy of this order.

(Operative part of the order pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash