CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60948 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1026-18 dated 26.04.2018 passed by the Commissioner (Appeals), Ludhiana]

M/s Surinder Pal Their Cable ......**Appellant**
C/O M/s Amarjit Associates, 7-S, Sant Nagar,
Patiala, 147001 (PB)

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. 60210 /2024

DATE OF HEARING: 30.04.2024
DATE OF DECISION: 30.04.2024

PER BENCH

The present appeal is directed against the impugned order dated 26.04.2018 passed by the Commissioner (Appeals) whereby the Commissioner (Appeals) has dismissed the appeal of the appellant being not maintainable in the absence of fulfillment of conditions of pre-deposit as required under Section 35F of Central Excise Act, 1944.

2. Perusal of the appeal paper book shows that the appellant has made pre-deposit before the Tribunal and filed the instant appeal, since, the appeal has been dismissed for not complying the requirement of mandatory pre-deposit under Section 35F without going into the merits of the case and now the appellant has complied with the requirement of section 35F of the Central Excise Act by making the pre-deposit as required, therefore, we are of considered view that this case needs to be remanded back to the Commissioner (Appeals) to decide the same on merit, after complying with the principles of natural justice and passed a reasoned order and the same may be dispose of within a period of six weeks from the date of receipt of 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