CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH
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REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No.60785 Of 2019

[Arising out of OIA No.LUD-EXCUS-001-APP-2166-2178-19 dated 19.03.2019 passed by the Commissioner (Appeals), Goods & Service Tax, Ludhiana]

M/s Chetak Cable **: Appellant**
Bhatinda Cantonment, Bhatinda
Punjab- 151001

VERSUS

The Commissioner of Central
Excise & Service Tax, Ludhiana **: Respondent**
GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

APPEARANCE:
Shri Ajay Singh (Consultant) for the Appellant
Shri Harish Kapoor, Authorised Representative for the Respondent

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

FINAL ORDER No. 60204/2024

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) while disposing of 13 appeals on the ground of not complying with the condition of mandatory pre-deposit of 7.5% of the tax demand without going into the merits of the case.

2. Heard Ld. Counsel for the appellant who submits that now he has complied with the mandatory pre-deposit condition before the Tribunal and prayed that his appeal before the Commissioner which
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was numbered as 51/2019 against the Order-in-Original No. 42-44/ST/AC/GSTD/BTI-II/2018-19 dated 31.10.2018 be remanded to the Commissioner (Appeals) to decide the same on merits.

3. Ld. AR does not raise any objection to remand the matter back to the Commissioner (Appeals)

4. After considering the submission made by both the sides, we are of the considered opinion that since the appellant's case, the details of which is given above in the impugned order is remanded back to the Ld. Commissioner (Appeals) with a direction to decide the same on merits after affording an opportunity of hearing to the appellant and after complying with the principles of natural justice and passed a reasoned order and the same may be done 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