CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

SINGLE MEMBER BENCH
COURT NO. I

APPEAL NOs. : ST/61868-61871/2018-[SM]
& ST/61873-61876/2018-[SM]

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1520-1554-18 dated 07/08/2018 passed by the Commissioner of CGST (Appeals), Ludhiana]

M/s Sai Kirpa : **Appellant(s)**
Laddi Joshi Cable TV
M/s Vijay Cable
Salasar Cable
M/s Shiva Cable
Sunil Cable
M/s Dhiman Cable
M/s Bhatia Cable

VS

C.C.E. & S.T., Ludhiana : **Respondent(s)**

Appearance:
Present for the Appellant(s): Mr. Sudhir Malhotra, Advocate
Present for the Respondent(s): Mr. Vijay Gupta, A.R.

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of hearing/decision: 31.01.2019

FINAL ORDER NO. 60056-60063/2019

Per Ashok Jindal :

These appeals are filed by the appellants against the impugned order wherein their appeals have been dismissed by the Ld. Commissioner (Appeals) for non-compliance with the provisions of Section 35F of the Central Excise Act, 1944.

2. As while filing the appeal before this Tribunal, the appellants have complied with the provisions of Section 35F of the Central

Excise Act, 1944 read with Section 83 of the Finance Act, 1994, therefore, I hold that the appellants have complied with the conditions of mandatory deposit in terms of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994. In these circumstances, appeals are to be reconsidered by the Ld. Commissioner (Appeals) on merit. Therefore, by setting aside the impugned orders, the matters are remanded back to the Ld. Commissioner (Appeals) to decide the issue on its own merit within 30 days of receipt of this order. The appellants are directed to approach before the Ld. Commissioner (Appeals) within 3 days of receipt of this order for fixing a date of hearing.

3. The appeals are disposed of by way of remand.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

RA_Saifi