CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60247 Of 2019
(Arising out of OIA No. LUD-EXCUS-001-APP-1871-1872-18 dated 12.11.2018 passed by the Commissioner (Appeals) of Goods and Service Tax – Ludhiana)

Sunny Cable Prop Navdeep Singh
(H. No. 2, Nr. Dharamshall, Village Mari,
Maur Mandi, Bathinda, PB-151102) **: Appellant**

Vs

Commissioner of Central Excise
And Service Tax, Ludhiana
(Central Excise House F Block, Rishi Nagar
Ludhiana, Punjab-141001) **: Respondent**

WITH

Service Tax Appeal No. 60485 Of 2019
(Arising out of OIA No. LUD-EXCUS-001-APP-1520-1554-18 dated 7.8.2018 passed by the Commissioner (Appeals) of Goods and Service Tax – Ludhiana)

New Aman Cable
(Mr.Kuljeet Sharma, Bahadur Ke
Road, Dana Mandi, Ludhiana)) **: Appellant**

Vs

Commissioner of Central Excise
And Service Tax, Ludhiana
(Central Excise House F Block, Rishi Nagar
Ludhiana, Punjab-141001) **: Respondent**

AND

Service Tax Appeal No. 60486-60489 Of 2019
(Arising out of OIA No. LUD-EXCUS-001-APP-1520-1554-18 dated 7.8.2018 passed by the Commissioner (Appeals) of Goods and Service Tax – Ludhiana)

New Entertainment
(Mr.Sanjeev Joshi, Noorwala Road,
, Ludhiana) **: Appellant**

Aman Cable
(Anandpur Sawan School Wali Gali,
Ludhiana)

M/s. Billa Cable
(Mr.Baljinder Singh, Tibba Road,
Ludhiana)

New Entertainment
Mr.Sanjeev Joshi, Noorwala Road,
, Ludhiana)

Vs

Commissioner of Central Excise
And Service Tax, Ludhiana
(Central Excise House F Block, Rishi Nagar
Ludhiana, Punjab-141001) **: Respondent**

APPEARANCE:
None for the Applicant
Shri Tarun Kumar, Authorised Representative for the Respondent

CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)

FINAL ORDER No.60786-60791/ 2019

Date of Hearing/Decision: 26.09.2019

Per : Mr. Ashok Jindal

The appellants are in appeal against the impugned orders wherein the Commissioner (Appeals) observed that the appellant has not complied with the condition of mandatory pre-deposit of section 83 of the Finance Act, 1994 read with section 35F of Central Excise Act, 1944.

2. Heard the Ld.AR.

3. As the appellants have complied with the provisions of section 83 of the Finance Act, 1994 read with section 35F of Central Excise Act, 1944, I hold that the Commissioner (Appeals) is required to hear the matter on merits. Therefore, I set aside the impugned orders and remanded the matters back to the Commissioner (Appeals) to decide the matters on merits without insisting on pre-deposit.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)

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