

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

REGIONAL BENCH AT CHANDIGARH

E-HEARING

SINGLE MEMBER BENCH

Appeal No. ST/61384/2019,

(Arising out OIA No.LUD-EXCUS-001-APP-2817-2841-2019-20 dt.18.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana)

M/s. Monish Cable, Pathankot

Appellant

(MUD HUT Colony, Pathankot, Punjab)

And

**Appeal No. ST/61385-61389/2019,
ST/61393-61394/2019, 61403-61404/2019,
ST/60019,60022,60031/2020, ST/60035-
60041,60058,60066-60068/2020**

(Arising out OIA No.LUD-EXCUS-001-APP-2817-2841-2019-20 dt.18.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana)

(Arising out OIA No.LUD-EXCUS-001-APP-2808-2816-2019-20 dt.18.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana)

(Arising out OIA No.LUD-EXCUS-001-APP-2931-44-2019-20 dt.22.10.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana)

(Arising out OIA No.LUD-EXCUS-001-APP-2720-49-2019-20 dt.21.8.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana)

M/s. Durga Cable

(H.No.402, 4 Marla Quarter, Ram Nagar, Pathankot)

Shallu Cable

(H. No.191-C, Ward No.5, Pathankot)

Gentry Cable

(Kejjian Mohalla, Pathankot)

Praveen Cable

(H.No.760-A, Ward no.22, Mirpur Colony, Pathankot)

Praveen Cable

(H.No.760-A, Ward no.22, Mirpur Colony, Pathankot)

Satnam Cable

(H.No.329, Chhota Doulatpur, Pathankot)

Satnam Cable

(H.No.329, Chhota Doulatpur, Pathankot)

Kush Cable

(H.No.5, Lane 5 Indira Colony, Pathankot)

Mahalaxmi Cable

Indira Colony, Pathankot)

Atikant Enterprises

(Opp.Gurjit Market, Pathankot)

City Cable

(Mukerian Hoshiarpur, Punjab)

Gurmeet Cable T V Network

(Shop No.5, Jagdamba Market, New Shastri Nagar, Pathankot)

M/s. Joshan Cable Network

(266, Kacha Toba, Hoshiapur)

M/s.Surya Cable Network

(Kamalpur, Jalandhar Road, Hoshiapur)

Home City Cable Network

(Civil Lines near Old Mahilpur Adda, Hoshiapur)

M/s. J.J.Cable

(Suthehri Road Hoshiapur)

M/s.Sagar Cable Network

(Nai Abadi Drama Stage, Hoshiapur)

P.R's World View

(B-12/334, Jagatpura, Hoshiapur)

Prince Cable Network

(Kamalpura Road, Hoshiapur)

M/s. Surya Digital Cable Network

(Kamalpura Jalandhar Road, Hoshiapur)

M/s. Dharampal Cable

(Purhira, Hoshiapur)

M/s. Dharampal Cable

(Purhira, Hoshiapur)

M/s. Nitesh Cable Network

(Nai Abadi Drama Stage, Hoshiapur)

Vs.**CCE & ST, Jalandhar**

(Hqrs at F Block, Rishi Nagar, Ludhiana)

Respondent

Present for the Appellant: Ms. Kanika Malhotra, Advocate

Present for the Respondent: Shri H.S.Brar, AR

Date of hearing: 16.03.2021**Date of decision:16.03.2021****FINAL ORDER NO.60517-60540 /2021****Per: Ashok Jindal**

The appellants are in appeal against the impugned orders wherein their appeals have been dismissed by the Ld. Commissioner (Appeals) for non compliance of the provisions of section 83 of the Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944 for non deposit of mandatory amount of 7.5% of the service tax in dispute.

2. Heard the parties

3. Considering the fact that the appellants have now deposited 10% of the amount in dispute as pre-deposit for entertaining the appeal before this Tribunal. In that circumstance, I hold that the appellants have complied with the provisions of section 83 of the

Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944, therefore, I set aside the impugned orders and remand the matters back to the Id. Commissioner (Appeals) to decide the appeals on merits without insisting any pre-deposit. The Id. Commissioner (Appeals) is directed to dispose of the matters within 60 days of the receipt of this order.

4. The appeals are disposed of by way remand.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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