CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

REGIONAL BENCH AT CHANDIGARH
E-HEARING
SINGLE MEMBER BENCH

Appeal No. ST/60032 & 60034/2020
(Arising out OIA No.LUD-EXCUS-001-APP-2752-2788-2019-20 dt.2.9.2019 passed by the Commissioner (Appeals), F Block, Rishi Nagar, Ludhiana**)**

A.K. Cable Network **Appellant**
(Bassi Pathana, Fathegarh Sahib, Punjab-140406)
Meghi Cabale
(Amloh,, Punjab-147201)

Vs.
CCE & ST, Ludhiana **Respondent**
(F Block, Rishi Nagar, Ludhiana)

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.60514-60515/2021

Per: Ashok Jindal

The appellants are in appeal against the impugned orders wherein their appeal has 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%.

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 ld. Commissioner (Appeals) to decide the appeals on merits without insisting any pre-deposit. The ld. 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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