CUSTOMS, EXCISE & SERVICE TAXAPPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE MEMBER BENCH

COURT NO.1

Appeal No.ST/61805 & 61814/2018 (SM)

(Arising out of OIA No.LUD-EXCUS-001-APP-15220-1554-18 dt.7.8.2018 passed by the CCE(Appeals), Ludhiana)

Date of hearing/decision: 06.02.2019

M/s. K.S.(Sunil) Cable Network **Appellant**
Classic Cable TV Network

Vs.

Commissioner, CGST, Ludhiana **Respondent**

Appearance

Shri Sudhir Malhotra, Advocate for the appellants
Shri Tarun Kumar, AR for the respondent

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

FINAL ORDER NO.60073-60074/2019

Per **ASHOK JINDAL:**

The appeals were dismissed by the Commissioner (Appeals) for non compliance of the provisions of Section 35F of Central Excise Act, 1944 without discussing the merits of the case.

2. Heard the parties and perused the record.

3. Considering that that now the appellants have complied with the provisions of Section 35F of Central Excise Act, 1944 read with Section 83 of Finance Act, 1994, therefore, I set aside the impugned orders and remand the matters back to the Commissioner (Appeals) to decide the issue on merits without insisting on any further deposit.

4. In these terms, the appeal is allowed by way of remand.

(dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

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