Customs, Excise & Service Tax Appellate Tribunal

SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Application No. ST/ROA/60668-60673,60677-60679/2018

Appeal No. ST/60674-60676,60678-60683/2018
ST/61639-61642,61752,61813/2018

Sr. No	Case No	Impugned Order Detail's	Date of Impugned Order	Passed By	Appellant	Respondent
1	ST/60674/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise-LUDHIANA	Ms Shiva Cable	C.C.E. & S.T.-Ludhiana
2	ST/60675/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise-LUDHIANA	Ms Shree Balaji Cable	C.C.E. & S.T.-Ludhiana
3	ST/60676/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise-LUDHIANA	Ms Salasar Cable	C.C.E. & S.T.-Ludhiana
4	ST/60678/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	30/05/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Gupta Cable	C.C.E. & S.T.-Ludhiana
5	ST/60679/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Sunil Cable	C.C.E. & S.T.-Panchkula
6	ST/60680/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise-LUDHIANA	Maa Vaishno Cable	C.C.E. & S.T.-Ludhiana
7	ST/60681/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Dhiman Cable	C.C.E. & S.T.-Ludhiana
8	ST/60682/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise-LUDHIANA	Ms Bhatia Cable	C.C.E. & S.T.-Ludhiana
9	ST/60683/2018-SMC	OIA-LUD-EXCUS-001-APP-445-457-17-18	28/02/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Bheema Cable	C.C.E. & S.T.-Ludhiana
10	ST/61639/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-1554-18	07/08/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Anita Cable	C.C.E. & S.T.-Ludhiana
11	ST/61640/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-1554-18	07/08/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Gupta Cable	C.C.E. & S.T.-Ludhiana
12	ST/61641/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-1554-18	07/08/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Darshan Cable T V Network	C.C.E. & S.T.-Ludhiana
13	ST/61642/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-1554-18	07/08/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Shinda Cable	C.C.E. & S.T.-Ludhiana
14	ST/61752/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-	07/08/2018	Commissioner of Central Excise and Service Tax-	Ms New Modern Cable	C.C.E. & S.T.-Ludhiana
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		1554-18		LUDHIANA	Network	
15	ST/61813/2018-SMC	OIA-LUD-EXCUS-001-APP-1520-1554-18	07/08/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms Sarb Multimedia	C.C.E. & S.T.-Ludhiana

Represented by:
For Appellant (s) : Shri Poojan Mahlotra, Advocate
For Respondent (s): Shri Tarun Kumar, AR

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

Date of Hearing/Decision: 07.02.2019

ORDER No. A/60084-60098 / 2019

Per : Mr. Ashok Jindal

Vide Order No. 62885-62895/2018 dated 07.09.2018 this Tribunal has dismissed the appeals filed by the appellants for non-prosecution with the liberty to the appellants to apply for restoration of the appeals by showing sufficient reasons within 30 days of receipt of this order.

2. Considering the fact that within one month of passing the order of this Tribunal, the appellants moved application for restoration of appeals to this Tribunal on the ground that the day of which the matters were listed for hearing, the Ld. Counsel was suffering from high fever and it was only second hearing. I find that the appellants have been able to show a sufficient reason for restoration of appeals, therefore, the order dated 07.09.2018 is recalled and the appeals are restored to their original number and taken up today for disposal.

3. After hearing both sides, I find that the Ld. Commissioner (Appeals) has dismissed the appeals filed by the appellants on the ground that the appellants have not complied with the condition of mandatory pre-deposit

of Section 35F of the Central Excise Act, 1944 readwith Section 83 of the Finance Act, 1994, therefore, the appeals were dismissed.

4. As the appellants have complied with the condition of mandatory pre-deposit in terms of Section 35F of Central Excise Act, 1944 readwith Section 83 of the Finance Act, 1994, therefore, I set-aside the impugned orders passed by the Ld. Commissioner (Appeals) and hold that the appellant have complied with the condition of mandatory pre-deposit. Further, I observed that the Ld. Commissioner (Appeals) has not passed the order on merits, therefore, I remand the matters back to the Ld. Commissioner (Appeals) to decide the issue on merits without insisting any further pre-deposit within a period of 30 days of receipt of this order. I also direct the appellants to appear before the Ld. Commissioner (Appeals) within three days of receipt of this order for fixing a date for final hearing of the appeals.

5. In result, the appeals are disposed of by way of remand.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)

G.Y.