CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60343 of 2023

[Arising out of Order-in-Appeal No. APPL-PKL-COMMR-119-2022-23 dated 21.03.2023 passed by the Commissioner (Appeals), CGST, Panchkula, Haryana]

M/s Kay Iron Works Jorian Pvt. Ltd. **......Appellant**
Jorian, Radaur Road, Yamunagar,
Haryana-135001

VERSUS

Commissioner of CGST & Central Excise, Panchkula **......Respondent**
GST Bhawan, Sector-25, Panchkula,
Haryana-134109

APPEARANCE:

Shri Aalok Arora, Advocate for the Appellant

Shri Ravinder Jangu, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

FINAL ORDER NO.60148/2025

DATE OF HEARING: 21.02.2025
DATE OF DECISION: 21.02.2025

Heard both the parties and perused the material on record.

2. Shri Aalok Arora, learned Counsel appears on behalf of the appellant and submits that the Commissioner (Appeals) has dismissed his appeal merely on the ground of non-compliance of mandatory pre-deposit under Section 35F of the Central Excise Act,

1944 as per amendment w.e.f. 06.08.2014. He further submits that thereafter, he has complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. He further prays that this matter may be remanded back to the Commissioner (Appeals) to decide the same on merits.

3. On the other hand, learned DR has no objection to remand the case back to the Commissioner (Appeals) as the appellant has made compliance of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944.

Heard both the parties and perused the material on record.

2. Shri Aalok Arora, learned Counsel appears on behalf of the appellant and submits that the Commissioner (Appeals) has dismissed his appeal merely on the ground of non-compliance of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 as per amendment w.e.f. 06.08.2014. He further submits that thereafter, he has complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. He further prays that this matter may be remanded back to the Commissioner (Appeals) to decide the same on merits.

3. On the other hand, learned DR has no objection to remand the case back to the Commissioner (Appeals) as the appellant has made

compliance of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944.

4. In view of these circumstances, I set aside the impugned order and remand back the case to the Commissioner (Appeals) to decide the same on merits after affording an opportunity of personal hearing and after compliance of the principals of natural justice and pass a reasoned order within three months from the receipt of the certified copy of this order.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

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