CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60655 of 2023

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-572-2023 dated 27.07.2023 passed by the Commissioner (Appeals), CGST, Ludhiana]

Mega Cable Network **......Appellant**
Upper Lamini, Village Gorota,
Pathankot, Punjab 143533

VERSUS

Commissioner of Central Excise, Goods & Service Tax, Jalandhar **......Respondent**
Central GST Bhawan, C R Building,
Model Town Road,
Jalandhar, Punjab 144001

APPEARANCE:

Ms. Kanika Malhotra, Advocate for the Appellant

Ms. Amita Gupta and Mr. Yashpal Singh, Authorized Representatives for the Respondent

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

FINAL ORDER NO. 60994/2025

DATE OF HEARING: 12.08.2025
DATE OF DECISION: 12.08.2025

The present appeal is directed against the impugned order dated 27.07.2023 was passed by the Commissioner (Appeals), CGST, Ludhiana, whereby the learned Commissioner (Appeals) has rejected the appeal of the appellant being non-maintainable as the appellant had not made the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994.

2. Heard both the parties and perused the material on record.

3. The learned Counsel for the appellant submits that the Commissioner (Appeals) has not decided the appeal on merits and has only dismissed the appeal because the appellant could not make the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 before filing the appeal before him. The learned Counsel further submits that now the appellant has complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. She further submits that the present appeal needs be remanded back to the Commissioner (Appeals) with the direction to decide the same on merits.

4. On the other hand, learned Authorized Representative for the department has no objection if the appeal is remanded back to the Commissioner (Appeals) as the appellant has made compliance of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944.

5. In view of the fact that the appellant has now complied with the requirement of mandatory pre-deposit under Section 35F of the Central Excise Act, 1944, I set aside the impugned order and remand the matter back to the learned Commissioner (Appeals) with the

direction to decide the same on merits after following the principles of natural justice and thereafter, pass a reasoned order in accordance with law within the period of three months from the date of receipt of the certified copy of this order.

6. In result, the appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

RA_Saifi