

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60683 of 2024

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-194/2024 dated 03.05.2024 passed by the Commissioner (Appeals), CGST, Ludhiana]

Mandeep Trading Co.

Street No. 3, Ward No. 12, Talwandi Bhai,
Ferozepur, Punjab 142050

.....Appellant

VERSUS

**Commissioner of Central Excise, Goods &
Service Tax, Ludhiana**

GST Bhawan, F Block, Rishi Nagar,
Ludhiana, Punjab 141001

.....Respondent

APPEARANCE:

Mr. Bharat Jain, Advocate for the Appellant

Mr. Ram Niwas, Authorized Representative for the Respondent

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

FINAL ORDER NO. 61738/2025

DATE OF HEARING: 08.12.2025

DATE OF DECISION: 08.12.2025

The present appeal is directed against the impugned order dated 03.05.2024 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 their appeal on merits after hearing the same on merits and has rejected the appeal because the appellant could not make the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. 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. The learned Counsel further prays that the present appeal may 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 reiterates the findings of the impugned order.
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 read with Section 83 of the Finance Act, 1994, 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.

(Order dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

RA_Saifi