CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60650 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-04-18 dated 08.01.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

State Bank of India **......Appellant**
SCB Miller Ganj Branch,
Ludhiana, Punjab 141003

VERSUS

Commissioner of Central Excise and Service Tax, Chandigarh-I **......Respondent**
Plot No. 19, Central Revenue Building,
Sector 17-C, Chandigarh 160017

APPEARANCE:

Mr. Ashwin Kashinath, C.A. for the Appellant

Ms. Amita Gupta, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60525/2026

DATE OF HEARING: 11.08.2026
DATE OF DECISION: 11.08.2026

S. S. GARG :

The present appeal is directed against the impugned Order-in-Appeal dated 08.01.2018 passed by the Commissioner (Appeals), CGST, Ludhiana, whereby the learned Commissioner (Appeals) has rejected the appeal of the appellant as non-maintainable on the ground that 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 sides and perused the material on record.

3. The learned Chartered Accountant for the appellant submitted that the Commissioner (Appeals) has not decided the case on merits and rejected the appeal solely due to non-compliance with the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944. He further submitted that the appellant has now complied with the requirement of mandatory pre-deposit during the pendency of the appeal before this Tribunal. The learned Chartered Accountant, therefore, prayed that the impugned order may be set aside and the matter be remanded back to the Commissioner (Appeals) with a direction to decide the appeal on merits.

4. On the other hand, the learned Authorized Representative for the Revenue has no objection to remanding the matter back to the Commissioner (Appeals) for a decision on merits.

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, and since the learned Commissioner (Appeals) has not decided the case on merits, we find it a fit case to remand the matter. Accordingly, we set aside the impugned order and remand the matter back to the learned Commissioner (Appeals), who is directed to decide the appeal on merits after affording a reasonable opportunity

of being heard to the appellant, in accordance with the principles of natural justice. A reasoned order shall be passed within a period of three months from the date of receipt of a certified copy of this order.

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

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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