

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

DIVISION BENCH
COURT NO. I

ST/COD/60167/2018 in APPEAL NO. ST/60402/2018-DB

[Arising out of Order-in-Appeal No.53/SVS/PKL/2014 dated 17.02.2018 passed by the Commissioner of Central Excise (Appeals), Delhi-III, Gurgaon]

Date of hearing/decision: 01.08.2018

Milan Pandit : **Appellant(s)**

VS

C.C.E. & S.T., Panchkula : **Respondent(s)**

Appearance:

Present for the Appellant(s): Sh. J.K. Jindal, Advocate

Present for the Respondent(s): Shri H.Singh, AR

CORAM:

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

Hon'ble Mr. Devender Singh, Member (Technical)

FINAL ORDER NO.62584/2018

Per : Ashok Jindal

Heard the parties.

2. Considering the reasons for causing the delay in filing the appeal has been explained satisfactory. Therefore, delay is condoned and the appeal is taken up together for disposal.

3. This appeal has been filed by the appellant against the order of the Deputy Commissioner, Central Tax, Ambala City. Against the order of the Deputy Commissioner, the appeal lies with the

Commissioner (Appeals) and the appellant is required to seek alternative remedy before the Commissioner (Appeals) before coming to this Tribunal.

4. In these circumstances, we hold that appeal is not maintainable before this Tribunal and the appellant is at liberty to approach for the appropriate remedy before the appropriate forum.

5. The appeal is disposed of in above terms.

(Dictated and pronounced in the court)

(Devender Singh)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

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