CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE MEMBER BENCH
Court-I
Service Tax Appeal No./60760/2019

(Arising out of OIA No.LUD-EXCUS-001-APP-2106-19 dt.20.2.2019 passed by the Commissioner (Appeals), CGST, Ludhiana)

Khalsa Cable **Appellant**
(M/s. Amarjit Associates, 7-S, Sant Nagar, Patiala, Punjab)

Vs.
Commissioner of CGST **Respondent**
(Central Excise House, F-Block, Rishi Nagar, Ludhiana)

With
Service Tax Appeal No./60761/2019

(Arising out of OIA No.LUD-EXCUS-001-APP-2104-19 dt.18.2.2019 passed by the Commissioner (Appeals), CGST, Ludhiana)

Dhaljeet Cable **Appellant**
(M/s. Amarjit Associates, 7-S, Sant Nagar, Patiala, Punjab)
Jammu)
Vs.
Commissioner of CGST **Respondent**
(Central Excise House, F-Block, Rishi Nagar ,Ludhiana)

Present for the Appellant: None
Present for the Respondent: Shri Bhasha Ram, AR

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

FINAL ORDER NO.60720-60721/2019

Date of hearing:28.08.2019
Date of Decision:28.08.2019

PER: ASHOK JINDAL

The appellants have filed these appeals against the impugned order wherein the Commissioner (Appeals) has dismissed the appeals for non compliance with the provisions of Section 83 of the Finance Act, 1994 read with Section 35F of Central Excise Act, 1944.

2. None appeared on behalf of the appellant.

3. Considering the fact that the issue is in narrow compass, therefore, the appeals are taken for final disposal.

4. On perusal of the record, I find that the appellants have made mandatory pre-deposit of 10% of service tax involved before filing the appeals before this Tribunal. In that circumstance, I hold that the appellants have compiled with the provisions of Section 83 of the Finance Act, 1994 read with Section 35F of Central Excise Act, 1944. Therefore, the impugned orders deserve no merits and accordingly the same are set aside.

5. Further, I find that the Commissioner (Appeals) has not considered the merits of the case. Therefore, the matters are remanded back to the Commissioner (Appeals) to decide on the basis of judicial pronouncement on the issue.

6. The appeals are disposed of in the above terms.

(dictated and pronounced in the court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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