CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I

Appeal No. ST/60633/2019-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2166-2178-19 dated 15.03.2019 passed by the Commissioner (Appeals), Ludhiana)

M/s Jatinder Cable ......**Appellant**
(VPO Shaina, Dist. Barnala,
Punjab 148103)

VERSUS

Commissioner of C.E. & S.T., Ludhiana ......**Respondent**
(F-Block, Rishi Nagar,
Ludhiana, Punjab)

<u>APPEARANCE:</u>

None for the Appellant

M. H.S. Brar, Authorised Representative for the Respondent

<u>CORAM:</u> HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 60766/2019

DATE OF HEARING/ DECISION: 19.09.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein their appeal has been dismissed by the ld. Commissioner (Appeals) as the appellant has not complied with the condition of mandatory pre-deposit of 7.5% of service tax confirmed for entertaining the appeal by the ld. Commissioner (Appeals) in terms of Section 83 of the Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944. Against the said order, the appellant is before me.

2. None appeared on behalf of the appellants, but in the interest of justice, the appeal is taken up for consideration.

3. Heard the ld. A.R. and perused the records.

4. On perusal of the records, I find that the appellant has complied with the condition of 10% of mandatory pre-deposit as required to file the appeal before this Tribunal, therefore, I hold that the appellant has complied with the condition of mandatory pre-deposit in terms of Section 83 of the Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944. Therefore, I remand the matter back to the Commissioner (Appeals) to decide the issue on merit in accordance with law within 30 days of communication of this order.

5. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

RA_Saifi