CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

Appeal No. E/60459/2019

[Arising out of OIA No. APPL/CE/PKL/70/2018 dated 30.05.2018 passed by the Commissioner (Appeals) of Goods and Service Tax, Panchkula]

M/s Rajesh Scientific Works : **Appellant (s)**
4-g, preet Nagar, Ambala Cantt, Haryana

Vs

CCE & ST- Panchkula : **Respondent (s)**
Goods and service tax, Panchkula, Commissionerate
SCO. No. 407-408, Sector 8, Panchkula, 134119

APPEARANCE:
Shri Naveen Bindal, Advocate for the Appellant
Shri Tarun Kumar, Authorised Representative for the Respondent

CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER No. 60914 / 2019

Date of Hearing/Decision: 31.10.2019

Per : Mr. Ashok Jindal

Heard the parties.

2. The Ld. Commissioner (Appeals) dismissed the appeal filed by the appellant for non-compliance of the provision of Section 35F of CEA, 1944. Now, the appellant has complied with the provision of Section 35F of CEA, 1944. In that circumstances, I set-aside the impugned order and further observed that the impugned order is not on merit, therefore, I remand the matter back to the Ld. Commissioner (Appeals) to decide the issue on merit without insisting any further pre deposit from the appellant.

3. Appeal is disposed of by way of remand.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)
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G.Y.