CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

Regional Bench – Court No. III

Defective Diary No. 405212019

(Arising out of Order-in-Appeal No. 674/2018 (CTA-I) dated 28.12.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. KVR Builders, **: Appellant**
Old No. 23, New No. 33, Bala Vinayagar Koil Street,
Vinayagapuram, Kolathur,
Chennai – 600 099

VERSUS

The Commissioner of G.S.T. & Central Excise, **: Respondent**
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034

APPEARANCE:

Shri. G. Vijayabalan, Advocate for the Appellant

Shri. S. Govindarajan, Authorized Representative for the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

DATE OF HEARING: 22.04.2019

DATE OF DECISION: 22.04.2019

The above case has come up for hearing on defect.

2. The Registry has noted two defects which are as under :

(i) Pre-deposit challan does not match; and

(ii) Pre-deposit should be made in the name of the appellant

3.1 Today when the matter came up for hearing, on behalf of the appellant, Ld. Advocate Shri. G. Vijayabalan appeared and explained the matter. He submitted that the appellant is M/s. KVR Builders, which is a proprietorship concern. The challans are paid in the name of Poongodi, Proprietrix, M/s. KVR Builders. The name of the appellant is shown in the challans. The appellant has paid an amount of Rs. 21,30,920/- against the demand of Rs. 1,08,09,880/-.

3.2 He also pointed out that in the Order-in-Original dated 18.07.2018, the Commissioner has appropriated an amount of Rs. 12,00,000/-, which has already been paid by the appellant. That even this amount would be sufficient compliance of the pre-deposit for filing the appeal before the Tribunal.

4. Ld. AR Shri. S. Govindarajan appeared on behalf of the Department.

5. On perusal of records, I find that in pages 31 to 35 the appellant has enclosed a copy of the pre-deposit challan. The challan shows the name of the Proprietrix, namely, Poongodi. Along with this name, the name of the proprietorship concern viz. M/s. KVR Builders has also been mentioned. Further, the appellant has paid an amount of Rs. 12,00,000/- which was appropriated as per the Order-in-Original. Thus, the appellant has made sufficient compliance of 10% of the tax demand confirmed. The defect is therefore vacated.

6. For these reasons, the Registry is directed to admit and number the appeal.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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