CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH – COURT NO. 3

Service Tax Appeal No. 51532 Of 2018

[Arising out of Order-in-Appeal No. 130-131(SM)ST/JPR/2018 dated 27.02.2018 passed by the Commissioner (Appeals) of Central Excise and Central Goods and Service Tax, Jaipur]

M/s Raj Construction : **Appellant**
A-18, Sethi Colony, Jaipur

Versus

Commissioner of Central Excise And Customs, Central Goods and Service Tax, Jaipur-1 : **Respondent**
NCR Building, Statute Circle, C-Scheme
Jaipur, Rajasthan-302005

APPEARANCE:
Ms. Priyanka Goel, Advocate for the Appellant
Shri Rajeev Kapoor, Authorised Representative for the Respondent

CORAM :

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER No. 58107/2024

Date of Hearing:27.08.2024

Date of Decision:27.08.2024

BINU TAMTA

The present appeal has been filed by the appellant against the Order-in-Appeal No. 130-131(SM)ST/JPR/2018 dated 27.02.2018 whereby the Commissioner (Appeals) has rejected the appeal of the appellant on the ground that the appellant had not complied with the condition under Section 35F of the Act of making the pre-deposit as required.

2. Learned Counsel for the appellant has now placed us the copy of the challan showing that the requisite pre-deposit has been made, and therefore, the ground on which the appeal was rejected stands rectified.

3. The challan copy placed by the Ld. Counsel for the appellant may also be verified by the Commissioner (Appeals) while hearing the appeal on merits.

4. In these circumstances, we allow the present appeal and remand the matter to the Commissioner (Appeals) to be considered on merits. The appeal is allowed by way of remand.

(Dictated & pronounced in the open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.