

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

Service Tax Appeal No.51514 of 2022

[Arising out of the Order-in-Appeal No. 36(SM)/ST/JPR/2021 dated 18.02.2021 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur]

M/s. Jagdish Prasad Nathudas Swami

Appellant

Village-Nangal, VIA-Mundra, Shrimadhapur,
Sikar, Rajasthan-332712

Vs.

**The Commissioner (Appeals), Central Excise
& CGST, Jaipur**

Respondent

Appearance:

Present for the Appellant : Shri Rakesh Kumar Kabra, Chartered Accountant
Present for the Respondent: Ms. Jaya Kumari, Authorised Representative

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

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

Date of Hearing/Decision: **09/12/2025**

Final Order No.51864/2025

BINU TAMTA:

The present appeal arises out by Order-in-Appeal No.36(SM)/ST/JPR/2021 dated 18.02.2021 (signed on 21.02.2022). By the impugned order, the Commissioner (Appeals) had rejected the appeal on the ground of non-compliance with the mandatory requirement of pre-deposit for filing the appeal. The learned Chartered Accountant representing the appellant submits that the pre-deposit was made by the appellant and in support thereof, he referred to the

adjournment slip filed before the Commissioner (Appeals) dated 28.12.2021 whereby he had attached the challan of pre-deposit amount (7.5% of tax) vide challan no.00010 dated 21.06.2018. However, irrespective of that, the present appeal before the Tribunal has been filed after making the requisite amount of pre-deposit which satisfies the requirement of pre-deposit before the Commissioner (Appeals). In the circumstances, it would be just and fair to remand the matter before the Commissioner (Appeals) to consider the appeal on merits. The impugned order is set aside and the appeal is allowed by way of remand.

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Archana