

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO.3

Service Tax Appeal No. 51697 Of 2022

[Arising out of Order-in-Appeal No. 25/ST/APPL/DDN/2021-22 dated 24.08.2021 passed by the Commissioner (Appeals) of Central Goods and Service Tax, Dehradun]

Senso E-Biz Solutions Limited

Tarika's Jungle Park, Ladhuachorr, Dhikuli
Ramnagar, Nainital, Uttarakhand

: Appellant

Vs

**Commissioner, Central Goods, Service
Tax, Dehradun**

2nd and 3rd Floor, Shree Palace, Natthanpur
Dehradun, Uttarakhand-248001

: Respondent

APPEARANCE:

Shri Piyush Kumar Kanwal, Shri D. K. Gandhi, Advocates for the Appellant
Shri Rakesh Kumar, Authorised Representative for the Respondent

CORAM :

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

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

FINAL ORDER No. 51920/2025

Date of Hearing:01.12.2025

Date of Decision:01.12.2025

BINU TAMTA

The appeal has been filed challenging the Order-in-Appeal No. 25/ST/APPL/DDN/2021-22 dated 24.08.2021 whereby the learned Commissioner has rejected the appeal on the ground that no evidence has been placed on record regarding satisfaction of the condition of pre-deposit under Section 35 of Central Excise Act, 1944.

2. While filing the present appeal, the appellant has made the pre-deposit of 10% which satisfies the condition of making the pre-deposit in the first appeal before the Commissioner.

3. We, therefore, set-aside the impugned order and remand the appeal before the Commissioner to consider the same on merits granting sufficient opportunity to both sides.
4. The appeal is disposed of by way of remand.

(Dictated & pronounced in the open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.