

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

SERVICE TAX APPEAL NO. 50640 OF 2021

[Arising out of the Order-in-Appeal No.441(SM)ST/JPR/2020 dated 22.09.2020 passed by the Commissioner of Central Excise (Appeals), Jaipur]

RAMESH SINGH TANWAR

Appellant

Moh-Kala Kuva, Housing Board,
Alwar (Rajasthan)-301001

Vs.

**Commissioner of Central Excise & CGST,
Alwar**

Respondent

Block-A, Surya Nagar,
Alwar (Rajasthan)-301001

Appearance:

Present for the Appellant : Ms. Manya Gupta and Shri Ishaan Sahai, Advocates
Present for the Respondent: Shri Rajeev Kapoor, Authorised Representative

CORAM:

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

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

Date of Hearing/Decision : **19/12/2025**

Final Order No. 51926/2025

Hemambika R. Priya:

The present appeal has been filed against the impugned order-in-appeal no. 441(SM)ST/JPR/2020 dated 22.09.2020 wherein the appeal filed has been rejected since the appellant had not paid the mandatory pre-deposit under section 35F of the Central Excise Act. It is now noted that the appellant has paid the entire pre-deposit amount while filing the

appeal before this Tribunal. Hence, the impugned order is set aside and the appeal is allowed by way of remand, directing the Commissioner (Appeals) to examine the appeal on merits.

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Archana