CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH - COURT NO. IV

Service Tax Appeal No.50206 of 2020

[Arising out of Order-in-Appeal No.875(CRM)ST/JDR/2019 dated 18.11.2019 passed by the Commissioner (Appeals), Central Excise and Central Goods & Service Tax, Jodhpur]

Rajasthan State Road Development
& Construction Corporation Limited,
Setu Bhawan, Jaipur-Agra Bye Pass, **....APPELLANT**
Jhalana Doongri, Jaipur,
Rajasthan-302 004.

Versus

Commissioner of CGST & Central Excise,
G-105, New Industrial Area,
Opp. Diesel Shed, Basni**,** **.....RESPONDENT**
Jodhpur (Rajasthan).

Appearance:
Present for the Appellant : None
Present for the Respondent: Shri Aejaz Ahmad, Authorised Representative.

CORAM:
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

Final Order No. 50850 /2026

Date of Hearing/Decision:05.05.2026

BINU TAMTA:

None appears for the appellant. On perusal of the impugned order dated 18.11.2019, we find that the appeal filed by the appellant had been rejected as not maintainable in terms of Section 35F of the Central Excise Act, 1944 as the appellant failed to pay 7.5% pre-deposit of duty within the stipulated time. Against the said order, the appellant filed the present appeal and has made requisite pre-deposit of 10%, which satisfies the requirement of 7.5% of pre-deposit before the Commissioner (Appeals). We, therefore, set aside the impugned order and remand the appeal back to the Commissioner (Appeals) to consider the same on merits. The appeal is, allowed by way of remand.

[Order dictated and pronounced in open court]

(Binu Tamta)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

Ckp.