

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.1

**Service Tax Appeal No. 77275 of 2018**

(Arising out of Order-in-Appeal No.105/KA 1/2018 Dated 21/03/2018 passed by Commissioner of Central Tax, Kolkata Audit-I, CGST & CX, Commissionerate)

**M/s. Unique Construction**

(Prop: Malabika Roy, E/5, Prof. A. B. Road, Opposite Barimaidan, Burnpur-713325)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Bolpur  
Commissionerate**

(Nanoor Chandidas Road, Sian, Dist, Birbhum, Bolpur)

**Respondent**

**APPEARANCE :**

None for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**FINAL ORDER NO.75803/2023**

Date of Hearing : 21 June 2023

Date of Decision : 21 June 2023

**PER R. MURALIDHAR**

No one has appeared on behalf of the Appellant inspite of notice. The Appellant has not been responding to the notices since long. Therefore, the Appeal itself was taken up for disposal with the help of the Learned AR.

2. It is seen from the record that the Commissioner (Appeals) has rejected the Appellant's Appeal on the ground that the pre-deposit of 7.5% was not made for the contesting amount of Rs.6,69,621/-.

3. After going through the Appeal papers, it is observed that the Appellant has initially not made the pre-deposit even before the Tribunal. However after the defect was pointed out, the Appellant has made the pre-deposit of Rs.66,963/- vide Challan dated 09/07/2018 and it was submitted to the Registry on 11/07/2018 and the same has been recorded by the Registry. Since, the matter was not decided by the Commissioner (Appeals) on merits and the Appellant has now fulfilled the condition of pre-deposit, the matter stands remanded to the Commissioner (Appeals) to decide the issue on merits.

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4. Since the matter pertains to year 2014, the Commissioner (Appeals) is directed to complete the proceedings within three months from the date of receipt of this order.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)**  
**Member (Judicial)**

Pooja