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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 78818 of 2018

(Arising out of Order-in-Appeal No.11/SH/CE(A)GHY/18 dated 03.05.2018 passed by Commissioner (Appeals), CGST, Central Excise and Customs, Guwahati)

M/s DFR Services.Com
(U. S. Dollar Store, Near Archies Shop, Laitumkhrah Main Road,
Shillong-793003, Meghalaya)

Appellant

VERSUS

Commr. of CGST & CX, Shillong
(Crescens Building, M G Road, Shillong-793001)

Respondent

APPEARANCE :
Mr. P. Sikdar, Consultant & N. Das Gupta, Advocate for the Appellant
Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75048/2024

Date of Hearing : 17 January 2024
Date of Decision : 17 January 2024

PER K. ANPAZHAKAN

The present appeal has been filed against the impugned order dated 03.05.2015 passed by the Ld. Commissioner (Appeals), wherein he has dismissed the Appeal on the ground of non-fulfillment of the condition of mandatory pre-deposit of 7.5% payable as per Section 35F of the Central Excise Act, 1944.

2. Today during the course of Hearing, the Learned Consultant submits that they have deposited Rs. 3,35,000/- being 10% of the disputed amount required to be paid as per the Section 35 F of Central Excise Act, 1944. I find that the Appellant has now complied with the

requirement of mandatory pre-deposit for considering the appeal filed before this Tribunal.

3. However, I find that the Learned Commissioner (Appeals) has not decided the Appeal on merits. He has dismissed the Appeal only on account of non-fulfillment of the condition of pre-deposit . Accordingly, I remand the matter back to the Commissioner (Appeals) for deciding the issue on merits as the Appellant has fulfilled the pre-deposit condition now.

4. As the issue is pending for a long period, the Commissioner (Appeals) is directed to pass a speaking order within 3 months from the date of receipt of this order. The Appellant is also directed to co-operate and furnish all the necessary documents before the Commissioner (Appeals) for deciding the appeal within the stipulated time.

5. The Appeal is disposed off by way of remand.

(Dictated and pronounced in the open court.)

Sd/-

(K. Anpazhakan)

Member (Technical)

Pooja