

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.76255 of 2014

(Arising out of Order-in-Appeal No.23/JSR/2014 dated 20.05.2014 passed by Commission(Appeals) of Central Excise & Service Tax, Ranchi.)

M/s. Ashok Enterprise (Prop. Tripti Rani Ghosh)
(82/82A, Cable Basti, Jamshedpur-712233.)

...Appellant

VERSUS

Commissioner of CGST & CX, Jamshedpur Commissionerate

.....Respondent

(Outer Circle Road, Bistupur, Jamshedpur, Jharkhand.)

APPEARANCE

NONE for the Appellant (s)
Shri S.S.Chattopadhyay for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. 76204/2024

DATE OF HEARING : 25.06.2024
DATE OF DECISION : 25.06.2024

Per : R. MURALIDHAR :

None has appeared on behalf of the Appellant. We find from the records that the hearing notices are not getting served. Even when the jurisdictional authorities tried to reach the Appellant, they are not in a position to do so. Therefore, in the interest of justice, the Appeal itself is taken up for disposal.

2. We find from the Order-in-Appeal that the Appellant was litigating the confirmed demand of Rs.4,90,839/-. It is also recorded that the Appellant had paid Rs.2,79,912/-, which was appropriated in the adjudication order. However, the Commissioner(Appeals) has dismissed

the Appeal on the ground that the Appellant had not filed any Stay Application, nor any reason has been given towards the stay of the confirmed demand.

3. We find that Rs.2,79,912/- paid in the course of adjudication, which stands appropriated, as sufficient amount towards pre-deposit. Accordingly, we remand the matter to the Commissioner(Appeals) to hear the Appeal on merits. Since the issue pertains to the year 2014, it is directed to complete the proceedings within 4(four) months from the receipt of this communication.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)

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