

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75168 of 2025**

(Arising out of Order-in-Appeal No.47/RAN/2022 dated 13.04.2022 passed by
Commissioner of Central Goods and Service Tax & Central Excise, Ranchi)

Shri Mithilesh Kumar Singh, : **Appellant**
Ward No. 7, Dihari Bishrampur, Hussainabad, Japla,
Palamu, Jharkhand-822 116.

VERSUS

Commissioner of Service Tax & Central Excise, : **Respondent**
Ranchi
2nd & 3rd Floor, Grand Emerald Building, Between Road No.
1 & 2, Ashok Nagar, Ranchi-834 002.

With

Service Tax Appeal No. 75169 of 2025

(Arising out of Order-in-Appeal No.49/RAN/2022 dated 13.04.2022 passed by
Commissioner of Central Goods and Service Tax & Central Excise, Ranchi)

Shri Sanjeeo Kumar Singh, : **Appellant**
53, Dihari Bishrampur, Hussainabad, Japla, Palamu,
Jharkhand-822 116

VERSUS

Commissioner of Service Tax & Central Excise, : **Respondent**
Ranchi
2nd & 3rd Floor, Grand Emerald Building, Between Road No.
1 & 2, Ashok Nagar, Ranchi-834 002.

APPEARANCE:

Mr. Akshat Agarwal & Mr. Parikshit Karmakar, Advocates for the Appellant

Shri P.K.Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75224-75225 / 2025

DATE OF HEARING :28.01.2025

DATE OF HEARING: 28.01.2025

Order : [Per Shri Ashok Jindal]

The appellants are in appeal against the impugned orders wherein the appeals has been dismissed for non-compliance of the provision of the Section 85 of the Finance Act, 1994 read with Section 35 F of CE Act, 1944 where the appellant did not pay mandatory amount for admission of the appeal @ 7.5% of the Service Tax involved.

2. Heard the parties. Considered the submissions.
3. We find that before filing the appeals before this Tribunal, the appellants have paid 10% of the Service Tax involved. Therefore, we set aside the impugned order and remand matter back to the Ld. Commissioner (Appeal) to decide the issue on merits without insisting any further pre deposit from the appellants.
4. Appeals are disposed of by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)