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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.75328 of 2018

(Arising out of Order-in-Appeal No.184/ST-I/Kol/2017 dated 21.07.2017 passed by Commissioner (Appeals) of CGST & Central Excise, Kolkata)

M/s Roy Construction
(12/2, Akrur Dutta Lane,Kolkata-700012)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata North
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

APPERANCE :
None for the Appellant
Shri Subrata Debnath & Shri S.K.Jha, Authorized Representatives for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77083/2025

DATE OF HEARING : 29 JULY 2025
DATE OF DECISION : 29 JULY 2025

Per Ashok Jindal :

On perusal of records, we find that the appellant has not complied with the condition of mandatory pre-deposit of 10% of the litigated amount as prescribed under Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994 for hearing of their appeal. Therefore, we dismiss the appeal for non-compliance in terms of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act. 1944.

(Pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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