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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.75299 of 2026

(Arising out of Order-in-Appeal No.199/JSR/2024 dated 05.11.2024 passed by Commissioner(Appeals) CGST & CX, Ranchi.)

M/s. MS Mohan Thakur
(Baidyanath Bhawan, Near Daighutu, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, Distrit-East Singhbhum, Jharkhand.)

...Appellant

VERSUS

Commissioner, CGST & CX, Jamshedpur

.....Respondent

(Outer Circle Road, Bistupur, Jamshedpur-831001, Jharkhand.)

APPEARANCE

Shri Rohit Ranjan Sinha, Advocate for the Appellant (s)

Shri D.Sue, Authorized Representative for the Revenue

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

FINAL ORDER NO. 75573/2026

DATE OF HEARING : 24.04.2026
DATE OF DECISION : 24.04.2026

Per : R. MURALIDHAR :

The Appellant was served a Show Cause Notice demanding Service Tax of Rs.80,39,210/- in respect of services rendered by them during the period 2016-17. After due process, the Adjudicating authority has confirmed the demand of Rs.70,05,120/-. Being aggrieved, the Appellant has filed the Appeal before the

Commissioner(Appeals). The Commissioner(Appeals) has dismissed the Appeal filed by the Appellant on the ground that the Appellant has not fulfilled the pre-deposit condition. Being aggrieved, the Appellant is before the Tribunal.

2. The Ld.Counsel appearing on behalf of the Appellant submits that the Appellant has made payment of Rs.19.99 Lakhs vide the following Challans in respect of the services rendered during the period April 2016 to March 2017.

S.No.	Challan Date:	Challan Amount:	Page of Annex.IV Sr./SCN:	Quarter :
1.	25.04.2019	Rs.3,74,398/-	91/72	April-June, 2016
2.	25.04.2019	Rs.6,55,980/-	94/71	July-September, 2016
3.	25.04.2019	Rs.5,91,248/-	92/70	October-December, 2016
4.	25.04.2019	Rs.3,78,110/-	93/69	January-March, 2017
	Total – Rs.19,99,736			

3. He submits that while part of the payment has been taken into consideration by the Adjudicating authority while dropping the demand to the extent of about Rs.10.00 Lakhs, the authority has failed to consider the two Challans amounting to Rs.5,91,248/- and Rs.3,78,110/- paid on 25.04.2019. He submits that in case these two payments are considered, the same would be sufficient to meet the pre-deposit condition.

4. He further submits that the Appellant has case both on merits as well as on limitation since the demand has been made based on 26AS Form of Income Tax Department.

5. After considering the factual details, we find that if the two Challans dated 25.09.2019 are considered, the total amount paid by them would be to the extent of Rs.9,69,358/-. The Appeal has been preferred against the confirmed demand of Rs.70,05,120/-. Therefore,

the amount of Rs.9,69,358/- will fully cover the pre-deposit condition till the Tribunal's stage.

6. Therefore, taking the view that the pre-deposit condition has been met by the Appellant, we set aside the impugned order. We remand the matter to the Commissioner(Appeals) to take up the Appeal on merits based on the submission to be made by the appellant. He is directed to follow the principles of natural justice and pass a considered decision within a period of 4(four) months from the date of receipt of this order.

Appeal stands disposed of thus.

(Operative part of the order was pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)

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