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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75494 of 2026

(Arising out of Order-in-Appeal No. 101/ST-KOL/ST/KOL-S/2025-26 dated 15.07.2025 passed by the Commissioner of C.G.S.T. and C.X., Kolkata Audit-II, 5th & 6th Floor, Bamboo Villa, 169, A.J.C. Bose Road, Kolkata – 700 014)

M/s. Multicon Reality Limited **: Appellant**
3B, Camac Street,
Kolkata – 700 016

VERSUS

Commissioner of C.G.S.T. and C.X. **: Respondent**
Park Street Division,
Kolkata South C.G.S.T. and C.X. Commissionerate,
G.S.T. Bhawan, 3rd Floor, 180, Shantipally,
Kolkata – 700 107

APPEARANCE:

Shri Somnath Roy Chowdhury, Advocate,
Ms. Sanjana Jha, Advocate,
For the Appellant

Shri Prasenjit Das, Authorized Representative,
For the Respondent

CORAM:

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

FINAL ORDER NO. 75674 / 2026

DATE OF HEARING / DECISION: 10.06.2026

ORDER: [PER SHRI ASHOK JINDAL]

By way of the impugned order, the appeal filed by the appellant was dismissed for non-compliance of the mandatory provisions of Section 83 of the Finance Act, 1994 read with Section 35F of the Central Excise Act, 1944, by the Ld. Commissioner (Appeals).

2. Today, when the matter was called, it was found that the appellant has duly complied with the mandatory condition of pre-deposit, in terms of Section 83 of the Finance Act, 1994 read with Section

35F of the Central Excise Act, 1944. Therefore, we hold that the Ld. Commissioner (Appeals) is required to hear the matter, on merits. Consequently, we set aside the impugned order and remand the matter back to the Ld. Commissioner (Appeals) to decide the issue on merits, without insisting on any further pre-deposit from the appellant.

3. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd