CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Service Tax Miscellaneous Application (EH) No. 85956 of 2021
(On behalf of Appellant)
and
Service Tax Appeal No. 87143 of 2018

(Arising out of Order-in-Appeal No. NGP-1/APPL/85/2017-18 dated 22.03.2018 passed by the Commissioner of CGST & Central Excise (Appeals), Nagpur-I)

M/s. International Conveyors Ltd. **Appellant**
E-39, MIDC, Chikhalthana,
Aurangabad 431 210.

Vs.

Commissioner of CE & ST, Aurangabad **Respondent**
N-5, Town Centre, CIDCO,
Aurangabad 431 030.

Appearance:

Ms. Kiran Doiphode, Advocate, for the Appellant
Shri Prabhakar Sharma, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

Date of Hearing: 01.03.2022
Date of Decision: 01.03.2022

FINAL ORDER NO. A/85188/2022

PER: SANJIV SRIVASTAVA

This application for early hearing has been filed in 2021 in respect of an appeal filed in 2018.

2.1 We have heard Ms. Kiran Doiphode, Advocate, for the appellant and Shri Prabhakar Sharma, Superintendent, Authorised Representative for the Revenue.

2.2 Learned counsel submits that this early hearing application has been filed, as the Commissioner (Appeals) has dismissed their appeal not on the merits but on the ground of maintainability as he was of the view that pre-deposit was not made. However, she submits that pre-deposit was duly made.

2.3 Learned Authorised Representative has agreed that the Commissioner (Appeals) has dismissed this appeal only on the ground of maintainability without considering the issue on merits.

3.1 We have considered the submissions made by both sides.

3.2 Though we do not appreciate the delay with such early hearing applications are filed, but in the interest of justice, we allow this early hearing application.

4.1 With the consent of both sides, we take up the appeal for disposal. Since the issue is in a narrow compass with regard to maintainability aspect before the Commissioner (Appeals), we allow this appeal and remand the matter back to the Commissioner (Appeals) to reconsider all issues including maintainability.

4.2 The matter is expected to be adjudged by the Commissioner (Appeals) within three months from the date of receipt of this order.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(P. Dinesha)
Member (Judicial)

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