

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. I

**Service Tax Early Hearing Application No. 86435 of 2025
In
Service Tax Appeal No. 86258 of 2020**

(Arising out of Order-in-Appeal No. AJV/126/RGD APP/2020-21 dated 17.09.2020 passed by the Commissioner of Central Tax (Appeals), Raigad Commissionerate)

A1 Ansar Haj & Umrah Organiser

Shop No.02, A1 Hayat Apartment, Patel Mohalia,
Opp. Jama Masjid, Panvel, Raigad- 410 206.

.... Appellant

Versus

**Commissioner of Central Goods and
Service Tax, Raigad**

4th Floor, Kendriya Utpad Shulk Bhavan, Plot No. 01,
Sector-17, Khandeshwar, Raigad - 410 206.

.... Respondent

APPEARANCE:

Ms. Neha Chakraborty, Advocate for the Appellant

Shri S.B.P. Sinha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86135/2025

Date of Hearing: 11.07.2025

Date of Decision: 11.07.2025

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Applicant has filed this miscellaneous application, praying for early hearing of appeal. On going through the averments made in the said application, we are of the view that the prayer can be considered for out of turn hearing of the appeal. Accordingly, the early hearing application is allowed. Since the issue lies in a narrow compass, with the consent of both sides, the appeal is taken up for hearing and for disposal today.

3. We find that the learned Commissioner (Appeals) vide the impugned order dated 17.09.2020 has dismissed the appeal filed by the appellant on the ground that the requirement of Section 35F of the Central Excise Act, 1944 made applicable to the service tax matters under Section 83 of the Finance Act, 1994 has not been complied with. The appellant had subsequently made the pre-deposit and filed the appeal before the Tribunal. In view of the fact that the learned Commissioner (Appeals) has dismissed the appeal solely on the ground of non-compliance with the requirement of pre-deposit and in view of the fact that the appellant had already complied with requirement of Section 35F *ibid*, we are of the view that the matter should be remanded back to the Commissioner (Appeals) for deciding the appeal on merits.

4. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the learned Commissioner (Appeals). Needless to say, that reasonable opportunity of personal hearing should be granted to the appellant before deciding the matter afresh.

5. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)