CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Service Tax Appeal No. 85774 of 2024

(Arising out of Order-in-Appeal No. SK/526/Appeals-II/MC/2023-24 dated 29.12.2023 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai.)

M/s Rise India Financial Services Pvt. Ltd. ....Appellant
Trade World, D Wing 4th Floor,
Kamala Mills Compound, S B Marg,
Lower Parel, Mumbai – 400 013

VERSUS

Commissioner of CGST & Central Excise, Mumbai Central ....Respondent
4th Floor, Central Excise Building,
Churchgate, Mumbai – 400 020

APPERANCE:

Shri Karan Lodaya, C.A. for the Appellant
Shri S.B.P. Sinha, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. 86836/2025

Date of Hearing: 21.11.2025
Date of Decision: 21.11.2025

Appeal is heard from both the sides.

2. Learned Counsel for the Appellant submits that primarily appeal was rejected by the Commissioner (Appeals) on two grounds. The first ground has been noted in para 10 of his order that payment proof of pre-deposit was made by furnishing customer's acknowledgment copy

showing NEFT payment but not the e-receipt/challan issued by the Customs and Central Excise Department indicating proof of pre-deposit. The other ground of rejection is noted in para 17 of the order that would go to show one Mr. Devendra Kumar Daga of Appellant Company has signed the appeal memorandum namely ST-4 without producing copy of Board Resolution passed under Companies Act, 1956. In submitting copy of e-challan/indicating proof of payment of pre-deposit, that has also been annexed to appeal paper book at page 30, learned Counsel for the Appellant requests for remand of the appeal to the Commissioner (Appeals) for a *de novo* hearing as in view of the precedent decision of this Tribunal, one of being reported in *2024 (6) TMI 993 (CEESTAT-MUM.)* in the case of *M/s. Anlage InfoTech (India) Pvt. Ltd. Vs. Commissioner of CGST & Central Excise, Mumbai* such production of Board Resolution is not a requirement for filing appeal, for which Commissioner (Appeals) can't disregard the provision contained in Section 35A(4) of the Central Excise Act, equally applicable to Service Tax matters, in view of operation of Section 85(5) of the Finance Act, 1994 in not passing the order after noting the points for determination, decision thereon and reason for such decision.

3. Learned Authorised Representative takes note of the submission. While supporting the reasoning and rationality of the order passed by the Commissioner (Appeals), he also expressed that he has no objection for such remand of the appeal as pre-deposit receipt has been furnished here, as additional piece of evidence and precedent decision available on the issue indicates that production of Board Resolution to establish that the person concerned signed Form ST-4 is in fact the authorised signatory.

4. Taking note of the submission and having regard to the fact that Appellant had complied with the anomaly, that was pointed out by learned Commissioner (Appeals), the matter is required to be remanded back to the Commissioner (Appeals) for hearing afresh. Hence the order.

THE ORDER

5. The appeal is allowed by way of remand to the Commissioner (Appeals) for hearing afresh and disposal as per terms noted above and accordingly the order passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai *vide* Order-in-Appeal No. SK/526/Appeals-II/MC/2023-24 dated 29.12.2023 is hereby set aside.

(Dictated & pronounced in the open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad