

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

WEST ZONAL BENCH

SERVICE TAX APPLICATION (MISC) NO: 87131 OF 2025

(on behalf of appellant)

IN

SERVICE TAX APPEAL NO. 86388 OF 2025

[Arising out of Order-in-Appeal No: NSK/EXCUS/000/APPL/461-2024-25 dated 27th February 2026 Passed by the Commissioner of CGST & Central Excise (Appeals), Nashik.]

Raheel Metal Services

Shri Javedkhan Ziy Aullah khan Rainbow House Nagar
Manmad Road Savedi, Ahilyanagar, Ahmednagar, Maharashtra 414003 ...*Appellant*

Versus

Commissioner of Central Excise & Service Tax

Plot No:155, Sector P-34, NH Jaishtha-Vaishakh CIDCO,
Nashik, Maharashtra– 42208

...*Respondent*

APPEARANCE:

Present for appellant: Mr Ananta Khandait, Advocate

Present for respondent: Mr SBP Sinha, Superintendent (AR)

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. 86906/2025

DATE OF HEARING/DECISION: 28.11.2025

PER: CORAM

This application for 'out-of-turn' disposal has been filed by M/s Raheel Metal Services on the ground that the order¹ of Commissioner of CGST & Central Excise (Appeals), Nashik had dismissed their challenge to the order of the original authority solely on the ground of not being in compliance with condition of pre-deposit prescribed in section 35F of Central Excise Act, 1944.

¹ [order-in-appeal no. NSK/EXCUS-000-APPL-461-2024-25 dated 27th February 2026]

2. Learned Counsel for the applicant submitted that the issue lies in very narrow compass of remand for consideration on merit owing to which application could be allowed.
3. We have heard Learned Authorized Representative.
4. Considering the submissions, we allow this application and, with consent of both sides, take up the appeal for disposal.
5. We have heard both sides.
6. On perusal of the order, we find that the appeal had been rejected by the first appellate authority solely for non-compliance with requirement pre-deposit of 7.5% of disputed liability. It is also seen that the appellant was not given an opportunity to render explanation for the want and to make good curable defect.
7. It is also seen from the records that the present appeal is maintainable owing to pre-deposit of 10% as prescribed in section 35F of Central Excise Act 1944 for second appeal. Accordingly, the maintainability before the lower authority has stands settled.
8. As the issue has not been decided on merit, we set aside the impugned order and remand the matter back to the first appellate authority for a fresh decision in full.

(Dictated and pronounced in court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(C J MATHEW)
MEMBER (TECHNICAL)