

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 86913 OF 2023

[Arising out of Order-in-Appeal No: CSM/CGST/A-III/MUM/209/2022-23 dated 30th March 2023 passed by the Commissioner of CGST & Central Excise (Appeals-III), Mumbai.]

Prakash Yashwant Sawant

7/27, Janakalyan Nagar, Kharodi Marve Road,
Malad (West), Mumbai-400095

... *Appellant*

versus

Commissioner of CGST & Central Excise

Mumbai West
Takshashila Building, Samant Estate,
Goregaon (East), Mumbai-400063

...*Respondent*

APPEARANCE:

None for the appellant

Shri Dhananjay Dahiwal, Deputy Commissioner (AR) for the respondent

CORAM:

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

FINAL ORDER NO: 86946/2025

DATE OF HEARING: 22/12/2025
DATE OF DECISION: 22/12/2025

The issue in this appeal is limited to non-consideration of merit in grounds of appeal against order¹ by Commissioner of CGST and Central Excise Mumbai (Appeals-III) in challenge of M/s Prakash Yashwant Sawant against fastening tax liability of ₹ 1,58,357 under

¹ [order-in-original no. 17/Utkarsha/DC/CGST/MW/Dn-X/PYS/2022-23 dated 7th July 2022]

section 73 of Finance Act 1994, along with appropriate interest under section 75 of Finance Act 1994, and imposition of like amount as penalty under section 78 of Finance Act 1994, that was disposed off by order² impugned here.

2. Though appellant is not present, considering the limited issue involved, and with the assistance of Learned Authorized Representative, the appeal is taken up for disposal.

3. On perusal of the records, it is seen that the appeal was dismissed at the threshold for non-fulfillment of pre-deposit requirement under section 35F of Central Excise Act 1994, as applied to Finance Act 1994 without going into any other aspect of appeal.

4. It is seen that the appeal before the Tribunal is maintainable in all counts including payment of pre-deposit. The pleas on compliance with mandatory pre-deposit was disregarded in the impugned order.

5. Accordingly, it would be appropriate to set aside the impugned order and remand the matter back to the first appellate authority for deciding on merit of the appeal.

(Dictated and Pronounced in Open Court)

(C J MATHEW)
Member (Technical)

**/sd*

²[order-in-appeal no. CSM/CGST/A-III/MUM/209/2022-23 dated 30th March 2023]