

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 85876 of 2018

(Arising out of Order-in-Appeal No. MUM-II-STAX-000-APP- 19 to 21 -15-16 dated 24.11.2015 passed by Commissioner (Appeals), Service Tax-II, Mumbai.)

M/s. LCL Logistix India Pvt. Ltd.

....Appellant

220, Sai Commercial Complex, 2nd Floor,
Station Road, Govandi (E), Mumbai,
Maharashtra – 400 088.

Versus

**Commissioner of Central Goods and Service Tax, Respondent
Navi Mumbai**

10th Floor, Satra Plaza, Palm beach Road,
Sector – 19D, Vashi, Navi Mumbai – 400 705.

With

Service Tax Appeal No. 85877 of 2018

(Arising out of Order-in-Appeal No. MUM-II-STAX-000-APP- 19 to 21-15-16 dated 24.11.2015 passed by Commissioner (Appeals), Service Tax-II, Mumbai.)

M/s. LCL Logistix India Pvt. Ltd.

....Appellant

220, Sai Commercial Complex, 2nd Floor,
Station Road, Govandi (E), Mumbai,
Maharashtra – 400 088.

Versus

**Commissioner of Central Goods and Service Tax, Respondent
Navi Mumbai**

10th Floor, Satra Plaza, Palm beach Road,
Sector – 19D, Vashi, Navi Mumbai – 400 705.

And

Service Tax Appeal No. 85878 of 2018

(Arising out of Order-in-Appeal No. MUM-II-STAX-000-APP- 19 to 21-15-16 dated 24.11.2015 passed by Commissioner (Appeals), Service Tax-II, Mumbai.)

M/s. LCL Logistix India Pvt. Ltd.

....Appellant

220, Sai Commercial Complex, 2nd Floor,
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Versus

**Commissioner of Central Goods and Service Tax, Respondent
Navi Mumbai**

10th Floor, Satra Plaza, Palm beach Road,
Sector – 19D, Vashi, Navi Mumbai – 400 705.

APPEARANCE:

Shri Aditya Vikram Jain, Chartered Accountant for the Appellant
Shri Arun Bhaskar, 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/85871-85873/2026

Date of Hearing: 09.07.2026

Date of Decision: 09.07.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. These appeals are directed against the impugned order dated 24.11.2015 passed by the learned Commissioner (Appeals), Service Tax-II, Mumbai Zone. Vide the impugned order, appeals filed by the appellants were dismissed on the ground of non-compliance of the stay order dated 02.11.2015 passed under Section 35F of the Central Excise Act, 1944 made applicable to service tax matters in terms of Sections 83 and 85 of the Finance Act, 1994.

3. On examination of the case records, we find that the learned Commissioner (Appeals) vide stay order dated 02.11.2015 had directed the appellants for pre-depositing an amount of Rs. 8 lakhs within a period of two weeks from the date of such order. However, the appellants have paid the pre-deposit amount on 17.11.2015 and reported compliance of such deposit, before the office of the Commissioner (Appeals) on 01.12.2015. However, the impugned order was passed on 24.11.2015 i.e., prior to the date of submission of the intimation letter by the appellants. Considering the fact that the requirement of the stay order dated 02.11.2015 had been duly complied with by the appellants, we are of the view that the appeals are required to be entertained for a decision on merits. However, since the merits of the case are not been discussed by the learned Commissioner (Appeals) and the appeals were rejected by him solely on the ground of non-compliance of the requirement of Section

35F *ibid*, we are of the view that the matter should be remanded back to the Commissioner (Appeals) for deciding the merits of the case.

4. Therefore, in exercise of the powers conferred under sub-section (1) of Section 35C of the Central Excise Act of 1944, the appeals rejected by the learned Commissioner (Appeals) vide order dated 24.11.2015 are restored back to the file available with him. Learned Commissioner (Appeals) is directed to decide the appeals on merits, based on the case file and the documents/records, if any, to be submitted by the appellants. Needless to say, that reasonable opportunity of personal hearing should be granted to the appellants, before deciding the issue(s) afresh. Since, the issue relates to the period from 2005-06 to 2011-12, We request the learned Commissioner (Appeals) to decide the appeals, preferably, within a period of three months from the date of receipt of this order.

5. In the result, the appeals are allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)