CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

2nd Floor,Bahumali Bhavan,Nr.Girdhar Nagar Bridge,Asarwa,Ahmedabad-380004

Defect Diary No. : 11102 of 2019
ROA Diary No. : 10013 of 2022

[Arising out of the OIO - BVR-EXCUS-000-COMM-12-2018-19, dated -29/11/2018, passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax - BHAVNAGAR]

Asha Transport **Appellants**

Vs.
C.C.E. & S.T.-BHAVNAGAR **Respondents**

APPEARANCE :
None appeared for the Appellant
Shri Prakash Kumar Singh, Superintendent (AR)

CORAM:
Hon'ble Mr Ramesh Nair, Member (Judicial)
Date of hearing/decision : 04/05/2022

Defect ORDER No.D/24/2022

Per Ramesh Nair:

The defect is regarding non-compliance of pre-deposit required under Section 35F. The applicant claimed that the amount deposited under VCES may be considered as pre-deposit. This tribunal vide order dated 17.03.2022 asked the report regarding this deposit from the department. The learned Authorized Representative submitted a letter dated 22.03.2022 according to which the amount deposited by the appellant is against the service tax liability under the VCES whereas, in the present case the demand is of penalty against which no pre-deposit was made.

02. Considering this position, the appeal is not admitted.

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Mehul