

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

**REGIONAL BENCH**

**Service Tax Application (EH) No: 87162 of 2025**  
(on behalf of appellant)

**In**  
**Service Tax Appeal No: 87945 of 2025**

[Arising out of Order-in-Appeal No: SK/704/Appeals-II/ME/2023-2024 dated 14/03/2024 passed by the Commissioner (Appeals-II), CGST & Central Excise, Mumbai.]

**Amsons Tours & Travels Pvt Ltd** **... Appellant**  
Office No.2, Uttam Niwas, Marol Maroshi Road  
Andheri East, Mumbai - 400059

*versus*

**Commissioner of CGST & Central Excise** **...Respondent**  
**Mumbai East**  
10<sup>th</sup> Floor, Lotus Info Centre, JB Marg  
Near Parel Station, Mumbai - 400012

**APPEARANCE:**

Shri Vinay Ansurkar, Advocate for the appellant  
Shri S.B.P. Sinha, Superintendent (AR) for the respondent

**CORAM:**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**  
**HON'BLE MR M.M. PARTHIBAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO: 86215/2026**

|                   |            |
|-------------------|------------|
| DATE OF HEARING:  | 01/10/2026 |
| DATE OF DECISION: | 01/10/2026 |

**PER: CORAM**

This application has been filed by the applicant for out-of-turn hearing of the instant appeal arising out of the impugned

order dated 14.03.2024 passed by Commissioner (Appeals-II), CGST & Central Excise, Mumbai, whereby learned Commissioner (Appeals) rejected the appeal filed by the appellant on the ground that the appellant did not furnish valid proof of the mandatory pre-deposit required under Section 35F of Central Excise Act, 1944 and had also failed to produce the requisite authorization letter.

2. We have heard learned Counsel appearing for the applicant and learned Authorised Representative on behalf of Revenue. Learned counsel submits that contrary to the reasons recorded in the impugned order, the learned Commissioner (Appeals) in paragraph 4 thereof, has himself recorded the appellant had filed the appeal before it after making pre-deposit of ₹ 3,71,472/- *vide* e-receipt dated 12.12.2023. It is, therefore, submitted that the appeal could not have been rejected on the ground of non-furnishing of proof of such pre-deposit.

3. We find merit in the submission of the learned counsel and in view thereof, the application for early hearing is allowed and with the consent of both the sides, we are taking up the appeal itself for hearing since the impugned order has been passed without going into the merits of the matter.

4. The impugned order contains a categorical recording that the requisite pre-deposit had been made, yet the appeal has been rejected principally for want of proof thereof. Once the

appellate authority had noticed the making of the pre-deposit, rejection of the appeal on the very ground of non-production of its proof was not warranted. If there was any doubt regarding the payment or the supporting document, the appellant ought to have been afforded an opportunity to clarify or furnish the same before rejecting the appeal on such ground.

5. As regards the authorization letter, the learned Counsel submits that the same had in fact been furnished before the Commissioner (Appeals), however, the said authority failed to look into it. In any event, a procedural deficiency of this nature, particularly when the appeal is otherwise maintainable, cannot ordinarily furnish a ground for dismissal without affording an opportunity to rectify the same. It is settled law that merely on the ground of some procedural lapse the appeal itself cannot be rejected. We consider it appropriate to grant one more opportunity to the appellant to produce the authorization letter before the learned Commissioner.

6. In view of the aforesaid, without going into the merits of the matter, we are setting aside the impugned order and remanding the matter back to the learned Commissioner (Appeals) for fresh consideration and a decision on merits, after affording the appellant a reasonable opportunity of being heard and to produce the requisite documents including the authorization letter.

7. The instant appeal is, therefore, allowed by way of remand.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(M.M. PARTHIBAN)**  
***Member (Technical)***

*\*/as*