

Preet Security Service Vs. C and Cce

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SooperKanoon Citation : sooperkanoon.com/40711

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-07-2005

Reported in : (2006)(105)ECC23

Judge : S T T.V.

Appellant : Preet Security Service

Respondent : C and Cce

Judgement :

1. This is an appeal against the order of Commissioner(A) who had not gone into the merits of this case as pre-deposit was only partially made by the appellants. As per the orders of the Tribunal the remaining sum was also paid by the Appellant. However, in the meanwhile Commissioner (A) had dismissed the case.

3. The learned Jt. CDR has however, brought to my notice the case of Smithkline 2003 (58) RLT-479 (SC) in which the Apex Court, in a similar situation, had directed that such cases need to be remanded. Taking note of this, the appeal is allowed by way of remand to Commissioner(A) for re-examining the matter and pass a speaking order after complying with the principles of natural justice.