

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No. 11944 of 2015

(Arising out of OIO-RAJ-EXCUS-000-COM-41-14-15 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

M/s P. Shiva Kumari

Quarter No. 15, Snccil Colony Jamnagar-
Jamkhambhaliya Highway, Jamkhambhaliya,
Jamnagar, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.- Rajkot

Central Excise Bhavan, Race Course
Ring Road..Income Tax Office
Rajkot, Gujarat-360001

.....Respondent

APPEARANCE:

Sh. Jigar Shah, Advocate for the Appellant
Sh. L. Patra, Authorised representative for the respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 11039 /2019

DATE OF HEARING: 26.06.2019
DATE OF DECISION: 26.06.2019

RAMESH NAIR

The demand of service tax was raised on the service namely manpower recruitment and supply agency service.

2. Sh. Jigar Shah, Ld. Counsel appearing on behalf of the appellant at the outset submits that the appellant is a proprietor concern of M/s. P Shiva kumari and entire operation was being looked after by her husband namely Shri. T. SethuMadhavan being authorized signatory. During the investigation, he was terminally ill subsequently passed away. Due to this reason the case could not be presented by the appellant, therefore, he seeks the remand of the case to make a proper representation before the original authority.

3. Sh. L. Patra, Ld. Assistant Commissioner (AR) appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. We have heard both the sides and perused the record. We find that it is a fact on record that the entire work of proprietor concern was being looked after by the husband of the proprietor who was terminally ill and later

on passed away. In these circumstances, we are of the view that an opportunity can be given to the appellant to represent this case on all the issues.

5. Accordingly, we set aside the impugned order and remand the matter to the adjudicating authority to pass afresh order after considering the detail defence submission to be made by appellant.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Prachi