

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO – 3

Service Tax Appeal No. 547 of 2011-DB

(Arising out of OIA No.- 96-97/2011/AHD-III/DSINGH/COMMR-A-/AHD dated 24.06.2011 passed by Commissioner of Central Excise-AHMEDABAD-III)

Sanjay Engineering Construction Co

Appellant

48/9, Gidc,
Kalol,
GANDHINAGAR,
GUJARAT.

-VERSUS-

C.C.E. & S.T., Ahmedabad-iii

Respondent

CUSTOM HOUSE... 2ND FLOOR,
OPP. OLD GUJARAT HIGH COURT, NAVRANGPURA,
AHMEDABAD,
GUJARAT
380009

Present For the Appellant : Shri S.J. Vyas, Advocate

Present For the Respondent : Shri S.N. Gohil, Supdt.(AR)

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. A/ 11636 / 2019

Date of Hearing: 13/08/2019

Date of Decision: 13/08/2019

RAMESH NAIR

The issue involved is Service Tax liability on the cutting of pipes and laying them.

2. Shri S.J. Vyas, Ld. Counsel appearing on behalf of the appellant submits that there are multiple issues involved in the present case whereas the original authority has decided only one issue. He also submits that the appellant had not filed reply before the Adjudicating Authority. Therefore, the order passed by the Adjudicating Authority is not a reasoned order covering all the issues. He submits that if an opportunity is given, the appellant will submit a reply so that all the issues can be addressed.

3. Shri S.N. Gohil, Ld. Supdt. (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. Considering the submission made by both the sides, we find that as per the annexure to the Show Cause Notice, there are multiple issues on which the demand was raised whereas the Adjudicating Authority has not addressed all the issues. It is also an undisputed fact that the appellant had not filed the reply before the Adjudicating Authority. Considering these facts, we are of the view that appellant can be given one opportunity to defend their case by filing a defense reply to the Adjudicating Authority. Accordingly, we set aside the impugned order and remand the matter to the Adjudicating Authority. All the issues are kept open. The appeal is disposed of by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member(Technical)

Diksha