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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No. 38 of 2011

[Arising out of Order-in-Appeal No OIA-487-2010-STC-MM-COMMR-A-AHD dated 03.01.2011 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Nirantar Security Pvt Limited .... Appellant
SF 17 Amita Society Nr Kashivishwanath Mahadev,
Maninagar East AHMEDABAD, GUJARAT-380008.

VERSUS

Commissioner of Central Excise & ST, Ahmedabad .... Respondent
7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

WITH

Service Tax Appeal No. 39 of 2011

[Arising out of Order-in-Appeal No OIA-420-2010-STC-MM-COMMR-A-AHD dated 18.11.2010 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Nirantar Security Pvt Limited .... Appellant
SF 17 Amita Society Nr Kashivishwanath Mahadev,
Maninagar East AHMEDABAD, GUJARAT-380008.

VERSUS

Commissioner of Central Excise & ST, Ahmedabad .... Respondent
7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

AND

Service Tax Appeal No. 126 of 2012

[Arising out of Order-in-Appeal No OIA-52-2012-STC-KANPAZHAKAN-COMMR-A-AHD dated 08.02.2012 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Nirantar Security Pvt Limited .... Appellant
SF 17 Amita Society Nr Kashivishwanath Mahadev,
Maninagar East AHMEDABAD, GUJARAT-380008.

VERSUS

Commissioner of Central Excise & ST, Ahmedabad .... Respondent
7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

APPEARANCE :

None for the Appellant
Shri S.N. Gohil, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. A/11937-11939 / 2019

DATE OF HEARING/ DECISION : 15.10.2019

RAMESH NAIR :

The dispute is against the demand of service tax on the Man power Recruitment Service and Security services.

2. None appeared on behalf of the appellants.

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

4. We have carefully considered the submissions made by Learned AR and perused the record. We find from the order-in-appeal that Learned Commissioner (Appeals) agreed with the point raised by the appellant that any amount received under the category of Manpower Recruitment service and other income such as income tax refund should be excluded from the income. However, she also observed that the Adjudicating Authority has already allowed the non taxable income, therefore, the order-in-original was upheld. We find that though certain deductions were allowed still the appellant has grievance that the amount deducted is not correct. It is also fact that the appellant could not produce all the documents in respect of their claim about the correct deductions. Therefore, in these circumstances, we are of the view that the appellant can be given one opportunity to submit all the documents to substantiate their claim of deduction of non-taxable amount. Accordingly, we set-aside the impugned order and remand the

matter to the Adjudicating Authority for passing a fresh order. All the appeals are allowed by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

KL