# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD
# REGIONAL BENCH, COURT NO. 2

## SERVICE TAX APPEAL NO. 10805 OF 2017

(Arising out of OIA-VAD-EXCUS-001-APP-423-2016-17 dated 16/11/2016 passed by Commissioner of Central Excise-VADODARA-I( Appeal))

**JRC INFRASTRUCTURE PVT LTD** **Appellant**
50, Jitendra Park, Vip Road,
Karelibaug, Vadodara,Gujarat

Vs.

**C.C.E. & S.T.-Vadodara-i** **Respondent**
1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

**Appearance:**
Present for the Appellant :Shri A Banerjee, Advocate
Present for the Respondent:Shri A R Kanani, Superintendent (AR)

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

**<u>FINAL ORDER NO. 10481/2024</u>**

Date of Hearing/Decision : **20/02/2024**

**<u>RAMESH NAIR</u>**

The issue involved in the present case is that whether the Service Tax demand confirmed on the various services, claimed by the appellant as provided to the SEZ units is legally correct or otherwise.

2. Shri A Benarji, learned Advocate appearing on behalf of the appellant at the outset submits that since one of the Director has left the company without informing and put all the accounts and records, the documents could not be produced before the Adjudicating Authority. He submits that exemption to the service provided to SEZ was denied for the reason that one of A2 form was not available at the time of adjudication. However, the same has been produced along with the appeal as Exhibit-J2 and also filed detailed synopsis during hearing on 22.02.2024 wherein he raised various issues on other services also which is taken on record and considered. He also placed reliance on the decision of this Tribunal vide final order in the case of Anjani Excavation Operation wherein Tribunal vide Final Order No.11444/2023 dated 5.7.2023

remanded the matter to the Adjudicating Authority. Therefore, he requests that this matter may also be remanded to the adjudicating authority.

3. Shri A R Kanani , learned Superintendent (AR) appearing for the Revenue has no objection if the matter is remanded keeping all the issues open.

4. On careful consideration of the submission made by both sides and perusal of records, we find that major demand relates to the Service Tax on the services, which according to the appellant, has been provided to SEZ units. The demands was confirmed on the ground that the appellant failed to submit A2 form whereby it can be established that the services have been provided to SEZ unit. Though the A2 form was not available while adjudicating the matter but now the appellant have produced the same along with this appeal.

On the other issues also the appellant admitted that the documents were not available at the time of adjudication. Therefore, we are of the view that request of the learned Counsel for remanding matter seems to be reasonable in the interest of justice.

5. Accordingly, we are of the view that the appeal needs to be remanded keeping all the issues open. The impugned order is set aside. The appeal is allowed by way of remand to the Adjudicating Authority for passing a fresh order.

(*Dictated and pronounced in the open court*)

**(RAMESH NAIR)**
**MEMBER ( JUDICIAL )**

**(C. L. MAHAR)**
**MEMBER ( TECHNICAL )**

AD