CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD

REGIONAL BENCH, COURT NO. 2

SERVICE TAX APPEAL NO. 10743 OF 2017

[Arising out of OIO-VAD-EXCUS-001-COM-53-16-17 dated 19/01/2017 passed by Commissioner of Central Excise and Service Tax-VADODARA-I]

CHECKMATE SERVICES PVT LTD **Appellant**
Gf-6 To 9, Amaan Towers, Suvas Colony
Fatehgunj Main Road, Fatehgunj
Vadodara,
Gujarat

Vs.

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-VADODARA-I **Respondent**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

Appearance:
Shri Saurabh Dixit, Advocate for the Appellant
Shri Girish Nair, Assistant Commissioner (Authorized Representative) for the Respondent

CORAM:
HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

<u>FINAL ORDER NO. 11134/2024</u>

Date of Hearing / Decision : 14.05.2024

<u>SOMESH ARORA</u>

Having gone through the findings in the matter after it was argued for some length by the learned advocate, query was raised regarding computation from the learned AR, who needed time to have comments from the authorities below or otherwise to remand the matter by the bench so that matter can be addressed by the authorities below in this case.

2. We find the order is cryptic and lot of services were covered by show cause notices including those on which duty has been paid properly by the party in this case. While confirming remand solid waste management service has been discussed without reference to the services which have been

mentioned in the quantum of the show cause notice. The party has also likewise filed appeal by indicating that they have already considerably paid the tax amount as against the amount for which show cause was issued. We find that it is not coming out from the cryptic order the amount for which party has not paid the tax as per the department and for which they needed to be show caused and why those services also for which no dispute about any infirmity existed, have been included in the order. All this indicates lack of mathematical computation, not only in the show cause notice but which have been aggravated by addressing only one issue by the Commissioner. In view of the above, the matter having been decided through such cryptic order, we have no option but to remand the matter to address all the issues, indicate proper computation, as well as the type of services covered by the department in computation of demand.

3. Matter is accordingly remanded. Appeal is allowed by remand.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

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