

Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad
REGIONAL BENCH- COURT NO.3

Service Tax Appeal No.10791 of 2021
Service Tax Misc. Application (ORS) No. 10180-10181 of 2022

(Arising out of OIO-AHM-EXCUS-002-COMMR-16-2020-21 dated 30/07/2020 passed by Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

GUJARAT TECHNOLOGICAL UNIVERSITY

Near Visat Three Roads Visat Gandhinagar Highway
Chandkheda, Gandhinagar, Gujarat

.....Appellant

VERSUS

C.C.E.-AHMEDABAD-II

Custom House... First Floor,
Old High Court Road, Navrangpura, Ahmedabad, Gujarat-380009

.....Respondent

APPEARANCE:

Shri Paresh Sheth, Advocate for the Appellant

Shri J.A Patel, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10805 /2022
Miscellaneous Order No. M/ 10343 - 10344 /2022

DATE OF HEARING/DECISION: 07.07.2022

RAMESH NAIR

Shri Paresh Sheth, learned counsel appearing on behalf of the applicant submits that the applicant has raised the additional ground and for filing additional documents. He fairly concedes that this ground of additional documents was not presented before the adjudicating authority. If the matter is remanded, all these documents and additional grounds can be considered by adjudicating authority and a fresh order can be passed.

Considering the submission made by learned counsel, we allow the miscellaneous application. The appeal itself is disposed of by way of remand to the adjudicating authority for considering the additional ground made before this tribunal and the documents submitted. All the issues are kept open.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)