

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

REGIONAL BENCH- COURT NO. 02

**Service Tax Appeal No. 10393 of 2018
(ST/Misc/10545/2025)**

[Arising Out Of OIA-AHM-EXCUS-003-APP-0146-17-18 Dated- 28/11/2017 passed by the
Central Excise, Customs and Service Tax-AHMEDABAD]

R World Leisure Ltd

Plot No. 141,R-21 Old Rajshree Cinema, Sector 21,
Gandhinagar, Gujarat

.....Appellant

VERSUS

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

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

.....Respondent

APPEARANCE:

Shri. Jigar Shah & Shri. Amber Kumrawat, Advocate for the Appellant
Shri. Rajesh Nathan, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Final Order No. 10695/2025

DATE OF HEARING:29.08.2025
DATE OF DECISION:29.08.2025

SOMESH ARORA

The appellant filed miscellaneous application for additional documents filed by the party which are in the nature of electricity bills to indicate that the unit was not functional, as was their assertion before the lower authority but sans evidence. While, we find that the document was actually sought for by the lower authority, but same could not be produced earlier by the appellant. We are allowing the miscellaneous application and the evidences

to that extent but the same can be considered ab initio only by the adjudicating authority. Matter is therefore remanded by consent to the Adjudicating authority to consider the above evidence as has been allowed by us and pass the order within a period of three months from the date of receipt of this order.

2. Miscellaneous application is allowed. Appeal is also allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi