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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 11475 of 2016
(ST/MISC/10528/2025

[Arising out of OIO-BHR-EXCUS-000-COM-095-15-16 dated 31/03/2016 passed by the Commissioner of Central Excise and Service Tax-Bharuch]

V India .....**Appellant**
Plot No. 5308, Gidc, Ankleshwar,
Bharuch, Gujarat

VERSUS

C.C.E-Bharuch .....**Respondent**
Vadodara-II,GST Bhavan,Subhanpura,
Vadodara, Gujarat-390023

APPEARANCE:
Shri.Vinay Kansara, Advocate for the Appellant
Shri. Sarjeet Kumar, Superintendent (AR) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Final Order No. 11044/2025

DATE OF HEARING:12.11.2025
DATE OF DECISION:12.11.2025

SOMESH ARORA

Some additional evidenceS have been sought to be produced of its own volition by the advocate indicating that though they were not sought by the Bench but same could not be produced before the lower authorities and therefore adverse order was passed. The nature of these documents is by way of invoices and purchase order. The documents, it is stated were actually available, even at the time of passing of orders and were in the books of accounts of the appellant.

2. Learned AR points out that the matter may be allowed to be remanded for consideration of the adjudicating authority.

3. Considered. As per the course suggested by both sides, the matter is remanded for allowing the adjudicating authority to consider all such

documents as may be produced with the party at the time of adjudication but could not be produced earlier in defense by the party.

4. Matter is accordingly remanded by the above direction. Appeal is disposed of and miscellaneous application is also disposed of in above terms.

5. Appeal allowed by remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi