

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

REGIONAL BENCH-COURT NO. 2

Service Tax Appeal No. 12993 of 2019 – DB

(Arising out of OIO-KCH-EXCUS-000-COM-13-2019-20 dated 26.08.2019 passed by the Commissioner, Central Excise, Customs and Service Tax-KUTCH (GANDHIDHAM))

Commissioner of C.E.-KUTCH (GANDHIDHAM)Appellant
Central Excise & Service Tax Commissionerate,
Central Excise Bhavan Plot No. 82,
Sector 8, Gandhidham (Kutch), Gujarat

VERSUS

KASHYAP SHIPPING PVT LTDRespondent
Rishab, Office No. 214-15, II Floor ,
Plot No. 93, Sector-8, Near KDBA Gymkhana,
Post Nox No. 84, Kutch, Gujarat

APPEARANCE:

Shri Rajesh Nathan, Assistant Commissioner(AR) appeared for the appellant
Shri Vikas Mehta, Consultant appeared for the respondent

CORAM:

**HON'BLE MEMBER (JUDICIAL), DR. AJAYA KRISHNA VISHVESHA
HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH**

Final Order No. 11390/2025

DATE OF HEARING: 20.11.2025
DATE OF DECISION:20.11.2025

SATENDRA VIKRAM SINGH

1. The present matter relates to a demand of service tax of Rs. 8,48,31,477/- on M/s. Kashyap Shipping Pvt. Ltd. (Respondent) by invoking extended period of limitation. The show cause notice also proposes recovery of interest under Section 75 of the Finance Act, 1994 and penalties under Sections 77 and 78 of the Finance Act, 1994. Vide impugned order, the learned Adjudicating Authority, relying upon the Chartered Accountant's certificate produced by the respondent, has dropped demand of Rs. 8,42,03,561/- and confirmed service tax of Rs. 6,27,916/- only.

2. The Department has filed the present appeal on the ground that the learned Adjudicating Authority has failed to verify the Chartered Accountant's certificate and has simply accepted that the services performed by the respondent are of the nature of pure agent service. During arguments, learned Authorised Representative reiterated the grounds taken in the appeal and prayed that the matter be remanded to the Adjudicating Authority for verification and passing a fresh speaking order.

3. The learned Counsel for the respondent also agrees for remanding the matter to the Adjudicating Authority, but prays that the scope of remand be open, and that the Adjudicating Authority be directed to examine all facts recorded in the CA certificate, including applicability of the judgment of Hon'ble Supreme Court in the case of *Intercontinental Consultants & Technocrats Pvt. Ltd reported at 2018 (10) GSTL 401 (SC)*.

4. We agree with both sides and accordingly, remand the matter to the Adjudicating Authority to consider all factual and legal aspects, including verification of CA certificate, applicability of aforesaid judgment and thereafter pass a well-reasoned order in accordance with law.

5. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)