

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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10348 of 2019-SM

(Arising out of OIA-CCESA-SRT-APPEALS-PS-420-421-2018-19 Dated 14/09/2018 passed by the Commissioner (Appeals), Central GST and Central Excise-Surat)

N H Harsora Pvt Ltd

N.H. No 8, Plot No38, Phase-I
GIDC, VAPI, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE - Surat**

Surat Commissionerate,
New Central Excise Building, Opp. Gandhi Baug,
Chowk Bazar, Surat-395001

.....Respondent

APPEARANCE:

Shri Dhaval Shah, Advocate appeared for the Appellant

Smt. Sunita Menon, Superintendent(AR) appeared for the Respondent

CORAM:

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

FINAL ORDER NO. 10185/2026

DATE OF HEARING/DECISION :17.03.2026

SOMESH ARORA

1. The learned Advocate submits that the impugned order is cryptic and merely reproduces the contents of the show cause notice and the order of the lower authority, without addressing the various submissions made on the three issues involved.

2. Upon perusal of the record, this Court finds substance in the submissions advanced by the learned Advocate. The learned Authorised Representative, while not fully agreeing with the contentions, has no serious objection to the matter being remanded for reconsideration, including examination of the judicial pronouncements which were not available earlier.

3. In view of the above, this Court is of the view that the matter deserves to be remanded. Accordingly, the matter is remanded to the learned Commissioner (Appeals) for reconsideration of the issues and for dealing with all the submissions made by the appellant.

4. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Bharvi