CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD

REGIONAL BENCH, COURT NO. 2

SERVICE TAX APPEAL NO. 10771 OF 2020

(Arising out of OIA-KCH-EXCUS-000-APP-060-2020 Dated- 10/07/2020 passed by the Commissioner (Appeals) of CGST & Central Excise, RAJKOT)

TULSI ENGINEERING WORKS **Appellant**
Plot No. 521, Survey No. 179, Ambika Township,
Anjar Kutch, Gujarat

Vs.

COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE KUTCH GANDHIDHAM **Respondent**
Central Excise & Service Tax Commissionerate,
Central Excise Bhavan Plot No. 82, Sector 8,
Gandhidham(Kutch), Gujarat

Appearance:
Shri Chiranjeev Tandon, Advocate for the Appellant
Shri M P Solanki, Assistant Commissioner (AR) for the Respondent

CORAM:
HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10243/2026

Date of Hearing : **06/02/2026**
Date of Decision : **06/02/2026**

SATENDRA VIKRAM SINGH

The learned Advocate mentioned that the Adjudicating Authority as well as Appellate Authority have passed order without hearing the appellant and therefore, principles of natural justice have not been followed. He points out contents of para 12 of the O-I-O where it is mentioned that the notice(s) of personal hearing were sent to the appellant but the same were returned. Learned Advocate pleads that personal hearing in the matter was fixed on 29th / 30th November, 2012 but, the order was passed on 29th November, 2012 itself indicating that principles of natural justice have not been followed and the appellant has not been heard.

2. Another argument of the learned Advocate is that the entire case is based on details of 26AS received from Income Tax. The demand raised in the

Show Cause Notice has been confirmed without conducting any inquiry. There are catena of judgments which say that demand cannot be confirmed merely by comparing 26AS data maintained by Income tax department with ST3 returns. Further, demand pertains to period 2007-08 to 2010-11 during which service tax was paid on receipt basis whereas demand has been raised on billing basis. On these grounds, he prays that the matter may be remanded to the Original Adjudicating Authority for considering their reply and deciding the issue on merits.

3. The learned Authorised Representative points out that the notices were issued for personal hearing to the appellant at the declared address which were not received back by the department. At no point of time, the appellant communicated the changed address if any and therefore, it cannot be concluded that the principles of natural justice have not been followed. He however agrees the proposal of learned Advocate for remanding the matter to the adjudicating authority for considering submissions of the party including oral submissions and decide the matter afresh.

4. We agree with both sides and accordingly remit the matte to the Adjudicating Authority for considering reply of the appellant and decide the issue on merit. 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)

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