CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.II

Service Tax Appeal No.70519 of 2022

(Arising out of Order-in-Appeal No.418/ST/Alld/2022 dated 31/08/2022 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad)

M/s Rextar Plus Services Pvt. Ltd., **.....Appellant**
(Sherpurkalan, Bhawarkol, Ghazipur-232236)

VERSUS

Commissioner of Central Excise &

CGST, Allahabad **....Respondent**

(38, M.G. Marg, Civil Lines, Allahabad)

APPEARANCE:

A letter on record, for the Appellant
Shri A.K. Choudhary, Authorised Representative for the Respondent

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70696/2025

DATE OF HEARING : 29 September, 2025
DATE OF DECISION : 29 September, 2025

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.418/ST/Alld/2022 dated 31/08/2022 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad. By the impugned order, the matter was remanded to Original Adjudicating Authority for fresh decision.

2.0 In the remand proceedings, the matter has been adjudicated vide Order-in-Original No.27/ST/DIV/AZH/2024-25 dated 24.05.2024.

3.0 Through mail dated 26.09.2025, the appellant has filed a letter stating as follows:-

"1. That the above-mentioned appeal was preferred against the Order-in-Original No. 57/ST/DIV/AZH/2019-20 dated 22.01.2020 passed by the Adjudicating Authority,

2. That the Hon'ble Commissioner (Appeals), vide its Order-in-Appeal No. 418/ST/ALLD/2022 dated 31.08.2022, set aside the said Order-in-Original and remanded the matter back to the Adjudicating Authority for fresh adjudication

3. That pursuant to the said Order of the Hon'ble Commissioner (Appeals), the Adjudicating Authority has now passed a fresh Order-in-Original No. 27/ST/DIV/AZH/2024-25 dated 24.05.2004.

4 That the appellant has accepted the findings and conclusions of the fresh adjudication order and has no grievance against it. Consequently, there is no subsisting cause of action or dispute between the appellant and the Department concerning the issues raised in the present appeal.

5. In light of the foregoing, the appellant respectfully submits that the present appeal has become infructuous. A copy of the fresh Order-in-Original No. 27/ST/DIV/AZH/2024-25] dated 24.05.2024 is attached herewith for ready reference."

4.0 In view of the above, I find that appellant is in agreement with the order passed in the remand proceedings and there is no cause of dispute between the appellant and revenue. Hence, the matter has been finally settled in the remand proceedings, the appeal is dismissed as infructuous.

5.1 Appeal is dismissed.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp