

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 70388 of 2018-[DB]

(Arising out of Order-in-Appeal No. 397-ST/APPL-LKO/LKO/2017 dated 22/12/2017 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s Jaybir Singh Yadav,

.....Appellant

(56 Baisundhara, Dibiyaipur, Distt. Auraiya)

VERSUS

Commissioner of Central Excise,

....Respondent

(Agra)

APPEARANCE:

Shri S.P. Ojha, Consultant

for the Appellant

Shri Shiv Pratap Singh, Deputy Commissioner Authorised
Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 71248 / 2019

Date of Hearing : 01/07/2019

Date of Decision : 01/07/2019

PER: ARCHANA WADHWA

Vide his impugned order Commissioner (Appeals) has remanded the matter to lower authority for re-quantification of the demand. Learned Counsel is not aggrieved with Commissioner (Appeals) order on merits. He submits that the consideration was also received for construction of roads which

was exempted and as such lower authority be directed to consider the said issue, while requantifying the demand.

2. Inasmuch as, the matter stands remanded to the lower authority, we direct him to examine the said plea of the assessee also, who would be given an opportunity to put forth their case.

3. Appeal is disposed of in above terms.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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