

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 70553 of 2018-[DB]

(Arising out of Order-in-Appeal No. MRT/SVTAX/000/APPL-MRT/326/2017-18 dated 26/02/2018 passed by Commissioner of Central Goods & Service Tax (Appeals), Meerut)

M/s S.K. Agrawal & Co.,

.....Appellant

(195, Police Street, Meerut City-250002)

VERSUS

Commissioner of Central Goods & Service Tax,

....Respondent

(Meerut)

APPEARANCE:

Shri Harbir Singh, Advocate 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-71296 / 2019

Date of Hearing : 03 July, 2019
Date of Decision : 03 July, 2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Shri Harbir Singh learned Advocate appearing on behalf of the appellant and Shri Pawan Kumar Singh learned Superintendent Authorized Representative appearing on behalf of revenue, we note that the appellant was providing "Insurance and Auxiliary Services". The Proceedings were initiated invoking Rule 3 of Point of Taxation Rules, 2011. The proceedings culminated into

passing of the impugned Order-in-Appeal wherein learned Commissioner (Appeals) has decided the issue on the basis of limitation and remanded the matter to Original Adjudicating Authority to re-quantify the demand for normal period of limitation.

2. After hearing both the sides and on perusal of records, we are of the opinion that the remand should be an open remand with a liberty to both the sides to take up all the issues.

3. With the above modification of the impugned order, we dispose the appeal in above manner.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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