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

REGIONAL BENCH – COURT NO.I

**Service Tax Appeal No.52584 of 2015**

(Arising out of Order-in-Original No.09/Commissioner/Noida/2014-2015 dated 26/08/2014 passed by Commissioner, Customs, Central Excise & Service Tax, Noida)

**Central Industrial Security Force** **.....Appellant**
Unit – Narora Atomic Power Station,
Narora Bulandsahar, U.P.

*VERSUS*

**Commissioner of Service Tax, Noida, U.P.** **.....Respondent**

**APPEARANCE:**

Absent
Shri Sandeep Kumar Singh, Authorized Representative for Respondent

**CORAM :**
**Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)**
**Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 26 June, 2019
DATE OF DECISION : 26 June, 2019

FINAL ORDER NO. **71323 / 2019**

**ARCHANA WADHWA**

On matter being called neither anybody appeared nor is there any adjournment request. Accordingly, we have heard learned AR and have gone through the impugned order.

2. The disputed issue relates to the addition of reimbursable expense into accessible value of the services being provided by the appellant. We find that the disputed issue stands decided by various decisions of the Hon'ble High Courts including Hon'ble Supreme Court in the case of Union of India V/s Inter Continental (India) reported as

2008 (226) E.L.T. 16 (S.C.). The applicability of the said decision is required to be verified and examined as also types of expenses being claimed by the appellant as reimbursable. As such, we deem it fit to set aside the impugned order and remand the matter to the Adjudicating Authority for fresh decision in the light of the precedent judgments upon which the appellant may chose to rely upon. Needless to say they would be given an opportunity to put forth their case. We also make it clear that all the issues are left open for reconsideration by the Adjudicating Authority.

(Dictated and Pronounced in open Court)

Sd/-
**(Archana Wadhwa)**
**Member (Judicial)**

Sd/-
**(Anil G. Shakkarwar)**
**Member (Technical)**

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