CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Service Tax Appeal No.70353 of 2016

(Arising out of Order-in-Original No.KNP-EXCUS-000-COM-026-15-16 dated 30.11.2015 passed by Commissioner of Central Excise & Service Tax, Kanpur.)

Shri Ravinder Singh, Director
M/s.Swarn Cars Pvt.Ltd.
(109/362, G.T. Road,
Kanpur-208012)

...Appellant

VERSUS

Commr. of Customs, Central Excise & Service Tax, Kanpur
.....Respondent
(117/7, Sarvodaya Nagar,
Kanpur-208005 (U.P.))

WITH

Service Tax Appeal No.70564 of 2016

(Arising out of Order-in-Original No.KNP-EXCUS-000-COM-026-15-16 dated 30.11.2015 passed by Commissioner of Central Excise & Service Tax, Kanpur.)

M/s.Swarn Cars Pvt.Ltd.,
(109/362, G.T. Road,
Kanpur-208012)

...Appellant

VERSUS

Commr. of Customs, Central Excise & Service Tax, Kanpur
.....Respondent
(117/7, Sarvodaya Nagar,
Kanpur-208005 (U.P.))

APPEARANCE

Shri Ankit Vishnoi (Advocate) for the Appellant (s)
Shri S.K.Singh, Authorized Representative for the Respondent

**CORAM: HON'BLE MRS. ARCHANA WADHWA, MEMBER(JUDICIAL)
HON'BLE SHRI ANIL G. SHAKKARWAR, MEMBER(TECHNICAL)**

FINAL ORDER NO. 71494-71495/2019

DATE OF HEARING : 31 July 2019
DATE OF DECISION : 31 July 2019

MRS. ARCHANA WADHWA :

After hearing both sides we find that the Service Tax stands confirmed against the appellants in respect of various services like renting of immovable property, workshop charges, brokerage and commission, extended warranty, warranty part claims and incentives etc.. Learned Advocate appearing for the appellant submits that the appellants have paid the Service Tax in respect of most of the services and wherever no Service Tax stands paid by them, the issue is covered in their favour by the precedent decisions.

2. As the appellants have taken a categorical stand that in respect of various services they have already discharged the Service Tax, which fact can only be verified at the level of the original adjudicating authority, we deem it fit to set aside the impugned order and remand the matter to original adjudicating authority to verify the assessee's claims. As regards the issues covered, like incentives, warranty charges etc., the adjudicating authority would decide the same in the light of the precedent decisions of the Tribunal.

3. Needless to say that the appellants would be given an opportunity to put-forth their case.

Appeals are disposed of in above terms.

(Dictated and pronounced in the open court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/

(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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