CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70507 of 2018-[DB]

(Arising out of Order-in-Appeal No. 31/COMMISSIONER/DEHARADUN/2018 dated 27/03/2018 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Dehradun)

M/s Krishi Utpadan Mandi Samiti, **.....Appellant**

(Khatauli, Muzaffarnagar)

VERSUS

Commissioner of CGST, Dehradun **....Respondent**

(Dehradun)

APPEARANCE:

Written Submissions, for the Appellant
Shri Sandeep Kumar 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-71442 / 2019

DATE OF HEARING : 25 July, 2019
DATE OF DECISION : 25 July, 2019

PER: ARCHANA WADHWA

Learned representative of the appellant has filed written submission indicating to the earlier order passed by the Tribunal in the same Mandi Samiti Cases. We also note that vide the impugned order, the authorities bellow have not extended the benefit of Threshold Exemption by observing that no documentary evidences stands placed on record.

2. In view of the above, we set aside the impugned order and remand the matter to Original Adjudicating Authority for fresh

decision in the light of various case laws referred by learned Advocate in his written submission as also after examining the appellant's plea of threshold exemption in terms of small scale benefit of notification.

3. Appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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