

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.51642 of 2014

(Arising out of Order-in-Appeal No.192/NOI/EXCUS/000/APPL/13-14 dated 27/09/2013 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Noida)

M/s Bansal Electric Works

.....Appellant

A-116, Sector-19, Noida

VERSUS

Commissioner, Customs & Central Excise, Noida

.....Respondent

56/42, Sector-62, Noida

WITH

Service Tax Appeal No.50724 of 2015

(Arising out of Order-in-Appeal No. Appeals-I/MEERUT/MST/18/14-15 dated 12/12/2014 passed by Commissioner (Appeals-I), Central Excise, Meerut)

M/s Bansal Electric Works

.....Appellant

A-116, Sector-19, Noida

VERSUS

Commissioner, Customs & Central Excise, Noida

.....Respondent

56/42, Sector-62, Noida

AND

Service Tax Appeal No.70852 of 2016

(Arising out of Order-in-Appeal No. Appeals-I/MEERUT/MST/18/14-15 dated 12/12/2014 passed by Commissioner (Appeals-I), Central Excise, Meerut)

M/s Bansal Electric Works

.....Appellant

A-116, Sector-19, Noida

VERSUS

Commissioner, Customs & Central Excise, Noida

.....Respondent

C-56/42, Sector-62, Noida

APPEARANCE:

Ms. Stuti Saggi, Advocate (Proxy Counsel) for Appellant
Shri Rajeev Ranjan, Authorized Representative for Respondent

CORAM :

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

FINAL ORDER NO. 71601-71603 / 2019

DATE OF HEARING : 19 August, 2019
DATE OF DECISION : 19 August, 2019

ARCHANA WADHWA

Both sides agree that the issue stands covered by the precedent decision of the Tribunal in the same assessee's case reported at Bansal Electric Works V/s Commissioner of Cus., C.EX. & S.T. Noida, 2017 (3) G.S.T.L. 65 (Tri.-All.). We note that the point wise laying down of cable as also the time period involved etc. are required to be verified, which exercise can be done at the level of the Original Adjudicating Authority.

2. Accordingly, we set aside all the impugned orders and remand the appeals to the Original Adjudicating Authority for fresh decision in the light of the above decisions of the Tribunal in the same assessee's case.

3. All the appeals are allowed by way of remand.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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