

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

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No. 71131 of 2016

(Arising out of Order-in-Original No.AGA/EXCUS/000/COM/0017/16-17 dated 22/08/2016 passed by Commissioner, Customs, Central Excise & Service Tax, Agra)

M/s Amar Engineering Company,

.....Appellant

(Amar House, Plot No. 1, Indupuram,
Aurangabad, Mathura-281001)

VERSUS

Commissioner of Customs, Central

Excise & Service Tax, Agra

.....Respondent

(113/4, Sanjay Place, Agra-282002)

APPEARANCE:

Request for Adjournment for the Appellant

Shri Santosh Kumar Agrawal, Authorized Representative for
Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 71606 / 2019

DATE OF HEARING : 19, August 2019

DATE OF DECISION : 19, August 2019

ARCHANA WADHWA

As nobody appeared for the appellant, we have gone through the impugned order and have heard Learned Authorized Representative appearing on behalf of the Revenue. On going through the impugned order we find

that number of work contracts are involved for different orders and number of issues are required to be decided, some of which are covered by the precedent decisions of the Tribunal. As we do not have the assistance of the appellant or their Authorized Representative, we are unable to refer to any particular decision. Accordingly, we set aside the impugned order and remand the matter to Original Adjudicating Authority for fresh decision after giving an opportunity to the appellant to put forth their case. Needless to say appellant would appear and assist the Adjudicating Authority to decide the issue afresh after making reference to the precedent decisions on the said issue.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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