

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

REGIONAL BENCH – COURT NO.I

**Service Tax Appeal No. 70853 of 2016**

(Arising out of Order-in-Original No. AGA/EXCUS/000/COM/0004/2016-17 dated 06/06/2016 passed by Commissioner, Customs, Central Excise & Service Tax, Agra)

**M/s Kuldeep Motor Private Limited**

**.....Appellant**

*VERSUS*

**Commissioner of Customs,**

**Central Excise & Service Tax, Agra**

**.....Respondent**

**APPEARANCE:**

Request for Adjournment for the Appellant

Shri Santosh Kumar Agarwal, Authorized Representative for Respondent

**CORAM :**

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

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

**FINAL ORDER NO. 71604 / 2019**

DATE OF HEARING : 19, August 2019

DATE OF DECISION :19, August 2019

**ARCHANA WADHWA**

After rejecting the request for adjournment, we proceed to decide the appeal itself and have accordingly heard learned Authorized Representative appearing on behalf of the Revenue. We find that the appellant is a registered authorized service station. The dispute in the present appeal relates to number of issues like as to

whether the commission earned by him in respect of insurance services, extended warranty charges, GTA services etc. are required to be added in the assessable value of services.

2. We find that the issues stands covered either in favour of the assessee or otherwise by number of decisions of the Tribunal. As the appellant has not appeared in person or through his Authorized Representative, we are unable to make reference to the said decisions. 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 and make reference to various precedent decisions of the Tribunal.

(Dictated and Pronounced in open Court)

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

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

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