

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70754 of 2025

(Arising out of Order-in-Appeal No.96-ST-APPL-ALLD-2025, dated - 26.06.2025 passed by Commissioner (Appeals) CGST & Central Excise, Allahabad)

M/s Mohd Hussain

.....Appellant

(Bhenemau, Nasratpur Phulpur
Prayagraj, Uttar Pradesh 212402)

VERSUS

Commissioner, CGST & Central Excise, Allahabad

....Respondent

(38, M.G Marg, Civil Lines, GST Bhawan,
Prayagraj, Uttar Pradesh 211001)

APPEARANCE:

Shri Madhukar Anand, Consultant for the Appellant
Shri Santosh Kumar, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.-70878/2025

DATE OF HEARING : 17.12.2025
DATE OF DECISION : 17.12.2025

P. K. CHOUDHARY:

Heard both the sides and perused the appeal records.

2. I find that the Appellant never appeared before the Adjudicating Authority and the Order-In-Original was passed *Ex-Parte* and the demand was confirmed only on the basis of the figures provided by the CBDT and Form 26AS as submitted by the Appellant.

3. I find that the learned Commissioner (Appeals) in the impugned Order-In-Appeal has observed that the nature of work

executed by the Appellant is mainly related to road construction on account of work orders issued by various Government/Local bodies. It is the case of the Appellant that the services provided by him are exempt in terms of Notification No.25/2012(S.T.) dated 20.06.2012.

4. Since the demand has been confirmed without going through the documents of the Appellant, I find it appropriate to set aside the impugned orders and remand the matter to the Original Adjudicating Authority to pass *de novo* order after going through the work orders and other documents as submitted before the First Appellate Authority and also before the Tribunal in the appeal paper book.

5. The Appellant is directed to cooperate in the *de novo* proceedings and submit all the documents before the Adjudicating Authority and not to seek unnecessary adjournments. The appeal filed by the Appellant is allowed by way of remand to the Original Adjudicating Authority.

(Dictated and pronounced in open court)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

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