

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
 38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
 Regional Branch, Allahabad

Dated: 27/11/2017

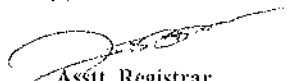
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71613/2017-SM[BR] dated 23/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70065/2015	Tanya Advertising 503, square Tower, marris Road ALIGARH UP

Name and Address of Respondent

2		C.C.E. & S.T-Agra COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX113/4, SANJAY PLACE, AGRA U.P.-282002
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Copy To

3 Advocate(s) / Consultant(s):

S. N. Srivastava, Adv.
 C-5, Sector - B, Aliganj,
 Lucknow,
 Uttar Pradesh

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), PF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

S.T.Appeal No.70065/15

Arising out of O/A No.264-ST/APPL-AGRA/LKO/2015 dated 10.07.2015
passed by Commr. (Appeals) of Central Excise & S. Tax, Lucknow

M/s Tanya Advertising

...APPELLANT(S)

VERSUS

Commr. of Central Excise & S.T., Agra

RESPONDENT (S)

APPEARANCE

None for the Appellant (s)
Shri Pawan Kumar Singh, Supdt. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 23. 11. 2017

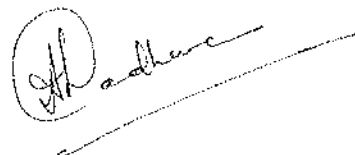
Final ORDER NO. 71613/2017



Per Mrs.Archana Wadhwa :

Nobody appeared for the appellant. Accordingly, I have gone through the impugned order passed by the Commissioner (Appeals).

2. I find that the appellant had taken a categorical stand before the Commissioner (Appeals) that the show-cause notice was not received by them and as such no defence reply could be filed. However, the appellate authority called for a report from the ^{department} ~~appellant~~. The jurisdictional Central Excise authorities found that the show-cause notice was duly served upon the appellant under their signature. As such, he observed that the appellant's plea cannot be appreciated.



S.T.Appeal No.70065/15

3. I find that irrespective of fact whether the appellant's stand that the show-cause notice was not served upon them, which has ^{been} held to be false, the fact remains that the adjudication has taken place ex parte, inasmuch as there was no reply by the assessee. In the absence of any defence reply, the appellant's pleas were not available on record and as such could not be discussed and commented upon by the original adjudicating authority.

4. In view of the above, I deem it fit to set aside the impugned order and remand the matter to the original adjudicating authority for fresh decision. Needless to say that the appellant would be given an opportunity to putforth their case and the appellant could also not further delay the proceedings by un-necessarily seeking adjournment.

Dictated and pronounced in the open Court

Sd/-

(Archana Wadhawa)

Member(Judicial)

mm

प्रमाणित प्रति/Certified True Copy

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.I.A.T.)
38, एन. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

28/12/17

