

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 02/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70012-70015/2018-SM[BR] dated 01/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 61(S) of the Finance Act, 1994 relating to Service Tax Act, 1994.

  
Asstt. Registrar

| Application | Appeal        | Name and Address of Appellant                                                                                               |
|-------------|---------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1           | ST/70069/2015 | <b>Mohan Dyers &amp; cleaners</b><br>E-138, kamla Nagar<br>AGRA<br>UP<br>282003                                             |
| 2           | ST/70070/2015 | <b>Mohan Dyers &amp; Cleaners</b><br>Jeoni Mandi Crossing<br>AGRA<br>282003                                                 |
| 3           | ST/70071/2015 | <b>Mohan Dyers &amp; cleaners</b><br>Governrdhan Complex, delhi Gate<br>AGRA<br>UP<br>282003                                |
| 4           | ST/70072/2015 | <b>Mohan Dyers &amp; Cleaners</b><br>Daresi No.-1<br>AGRA<br>UP<br>282003                                                   |
|             |               | Name and Address of Respondent                                                                                              |
| 5           |               | C.C.E. & S.T-Agra<br>COMMISSIONER OF CUSTOMS,<br>CENTRAL EXCISE & SERVICE<br>TAX113/4, SANJAY PLACE,<br>AGRA<br>U.P.-282002 |
| 6           |               | C.C.E. & S.T-Agra<br>COMMISSIONER OF CUSTOMS,<br>CENTRAL EXCISE & SERVICE<br>TAX113/4, SANJAY PLACE,<br>AGRA<br>U.P.-282002 |
| 7           |               | C.C.E. & S.T-Agra<br>COMMISSIONER OF CUSTOMS,<br>CENTRAL EXCISE & SERVICE<br>TAX113/4, SANJAY PLACE,<br>AGRA<br>U.P.-282002 |

C.C.E. & S.T-Agra  
 COMMISSIONER OF  
 CUSTOMS, CENTRAL EXCISE  
 & SERVICE TAX 113/4,  
 SANJAY PLACE,  
 AGRA  
 U.P.-282002

Other Appellants and Respondents as per Annexure

Copy To

9 Advocate(s) / Consultant(s):

**Anil Singh Sisodia, Advocate,  
 B-35, PRATAP NAGAR,  
 AGRA,  
 UTTAR PRADESH  
 282010**

10 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

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

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

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

20 C.D.R.      21 Office Copy      22 Second Folder Copy      23 Guard File

  
 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL Nos.ST/70069-70072/2015-ST[SM]**

(Arising out of Order-in-Appeal Nos.260-263/ST/APPL-AGRA/LKO/2015 dated 09/07/2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

**M/s Mohan Dyers & Cleaners**

**Appellants**

**Vs.**

**Commissioner of Central Excise & S.T., Agra**

**Respondents**

**Appearance:**

Shri Anil Singh Sisodiya, Advocate

for Appellants

Shri Sandeep Kr. Singh, Deputy Commissioner (AR),

for Respondents

**CORAM:**

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 26/12/2017  
Date of Decision : 26/12/2017

FINAL ORDER NOS-70012-70015/2018

**Per: Anil G. Shakkarwar**



The present appeals are arising out of a common Order-in-Appeal Nos.260-263/ST/APPL-AGRA/LKO/2015 dated 09/07/2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow. Therefore, they are taken together for decision.

2. The appellants were providing dry cleaning services. They were initially registered with the Service Tax Department and after issue of Small Scale Exemption they surrendered

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their registration. The officers of Central Excise Department visited their business premises on 26.02.2006 and on that date appellants were not registered with the Service Tax Department. The officers collected the documents and on the basis of all the documents the appellants were issued with a show cause notice which ultimately culminated into the passing of the impugned Order-in-Appeal. Through the impugned Order-in-Appeal, appeals of the appellants were dismissed. Being aggrieved by the said order, appellants are before this Tribunal.

3. Heard the parties and perused the records.

4. On perusal of records, I find that the impugned Order-in-Appeal very clearly establishes that the documents on the basis of which show cause notices were issued to the appellants were not returned to the appellants and therefore the appellants could not submit their defense. I, therefore, consider that the matter needs to be remanded to the Original Authority. The Original Authority shall return all the original documents to the appellants and give opportunity to the appellants to present their case on the basis of information contained in said original documents and then give opportunity of hearing to the appellants and decide the matter thereafter.

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5. Accordingly, all the appeals filed by the appellants are allowed by way of remand after setting aside the impugned Orders-in-Appeal. The appellants shall approach the Original Authority with a copy of this order within a period of 60 days from the date of receipt of a copy of this order.

(Dictated & Pronounced in Court)

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

akp

प्रमाणित प्रतिलिपि/Certified True Copy

29/01/18  
राजस्थान स्टैटस/Asst. Registrar  
खीरपुरा, जिला-राजसमंद एवं जिला-बाड़मेर  
स्टेट ऑफिस (S.E.S.T.A.T.)  
28, गान्धी मार्ग, कोटवाड़ा-211001  
" A.G. MARG, ALLAHABAD-211001"

