

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

Dated: 10/01/2018

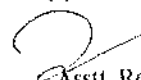
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70111/2018-CU[DB] dated 05/01/2018

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/48/2012	MY CAR PVT. LTD. 84/54-C, JARIB CHOWKI, KANPUR.
		Name and Address of Respondent
2		-C.C.E. KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.

Copy To

3 Advocate(s) / Consultant(s):

Anit Awasthi
H-1, 1ST FLOOR, RADHEY
APARTMENT,
PLOT NO. 7/116A, SWAROOP
NAGAR,
KANPUR,
UTTAR PRADESH
208002

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 ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad - 500082

13 M/S Knowledge Processing Pvt. Ltd. (taxmanagementindia.com), FF-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 & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. ST/48/2012-CU[DB]

(Arising out of Order-in-Appeal No. 207-ST/APPL/KNP/2011 dated 21/09/2011 passed by Commissioner of Central Excise, Service Tax & Customs (Appeals), Kanpur)

M/s My Car Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise, Kanpur

Respondent

Appearance:

Absent on call

Shri Pawan Kumar Singh (Supdt.) AR

for Appellant

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

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

Date of Hearing : 05/01/2018

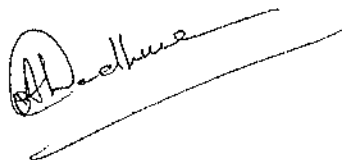
Date of Decision : 05/01/2018

FINAL ORDER NO.: 7001/2018

Per: Archana Wadhwa

Nobody appeared for the appellant. Accordingly, we have heard the learned DR and have gone through the impugned order.

2. The short issue required to be decided is as to whether the appellant is liable to pay the service tax on reimbursement of warranty parts claim and commission on extended warranty paid by the MUL to the appellant, who is



authorizes dealer of M/s Maruti Udyog Ltd. The Commissioner (Appeals) has not extended benefit by observing that the appellants have not placed any evidence on record to show that the spare parts have discharged VAT as well as sale tax liability.

3. We find from the impugned order that the appellant did not appear before the Commissioner (Appeals) and the order is an ex-parte order. We are of the view that the appellant should be given an opportunity to contest the findings of the authorities below, for which purpose we set aside the impugned order and remand the matter to Original Adjudicating Authority for doing the needful. Needless to say that the appellant would be given an opportunity to put forth their case.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ankur

प्रमाणित प्रतिलिपि / Certified True Copy
20/08/2018
सहायक पंजीयन/Asstt. Registrar
सी.आर.ए.ए.ए., अहमदाबाद-380 015
अपील नं. ST/48/2012-CU
38-ए.सी.एम.ए., अहमदाबाद-380 015
A.G. MARG, AHMEDABAD-380 015

