

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 2681 of 2012

(Arising out of Order-in-Appeal No.312/2012 dated 19.07.2012
passed by the Commissioner of Central Excise (Appeals),
Mangalore.)

The Commissioner of Central Excise

5th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore – 575 003.

Appellant(s)

VERSUS

M/s. New Mangalore Port Trust

Panambur,
Mangalore – 575 010.

Respondent(s)

APPEARANCE:

Shri M. A. Jithendra, Asst. Commissioner (AR) for the Appellant.

None for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

FINAL ORDER NO. 21701 /2025

DATE OF HEARING: 29.10.2025

DATE OF DECISION: 29.10.2025

PER: D.M. MISRA

None present for the Respondent. The matter had been listed on 05.06.2025, 21.07.2025 and today i.e. 29.10.2025. Learned Authorised Representative (AR) for the Revenue submitted that further adjournment will not yield any result since there is no request for adjournment nor any appearance on

behalf of the Respondent. Consequently, the matter was taken for hearing and disposed of.

2. We find that while passing the impugned order, the learned Commissioner (Appeals) has referred to the previous Order-in-Appeal No.178/2009 dated 08.05.2009 against which the Revenue filed an appeal before this Tribunal challenging the order of the learned Commissioner (Appeals). The said appeal has been decided by the Tribunal vide Final Order No.20764/2021 dated 23.09.2021 remanding the matter to the adjudicating authority involving similar issue for an earlier period. In these circumstances, it is prudent to remand the present matter also to the learned Commissioner (Appeals) to examine the issue in the light of the observation made by this Tribunal in its Final order dated 23.09.2021. In the result, the Revenue's appeal is allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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