IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

Appeal No.: ST/00112 & 00113/2012

(Arising out of Orders-in-Original No. 45 & 46/2011 dated 29.09 .2011 passed by the Commissioner of Service Tax, Chennai)

Commissioner of Service Tax, Chennai : Appellant

Vs.

M/s. Saj Flight Services (P) Ltd. : Respondent

Appearance:-
Shri. A. Cletus, ADC (AR)
for the Appellant

Shri. G. Natarajan, Advocate
for the Respondent

CORAM:
Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision:**26.07.2018**

Final Order No. 42141-42142 / 2018

Per Bench,

Tax disputes on both these appeals are in the areas of liabilities on Outdoor Catering Services.

2. At the outset, Ld. Advocate for the respondents submits that the assessee appeals in respect of the same impugned order has been remanded to adjudicating authority by this Tribunal vide Final Order No. 41419-41420/2015 dt. 13.10.2015.

3. Ld. AR for the Department agrees to this fact and both sides also agree that these appeals could also be remanded for simultaneous *de novo* consideration by the same adjudicating authority.

4. We find that in the Final Order No. 41419-41420/2015 referred to *supra*, the Bench had ordered as follows :

> *" So far as stay applications are concerned, when the exparte order has been brought to our notice with the difficulties narrated above as well as the observation of the Tribunal in the final order as aforesaid, it is considered appropriate that without keeping the appeals pending in Tribunal, the stay applications should be disposed directing the appellant to appear before the adjudicating authority within a month of the receipt of this order and make application to the adjudicating authority to fix the date of hearing for completing readjudication. On the date fixed for hearing, the appellant shall provide all details of its case to the adjudicating authority and lead defence if any. Without any reasonable cause, the appellant shall not seek adjournment before the adjudicating authority. In the event of failure of the appellant to carry out*

direction in this order, that shall stand vacated and entire dues of the Revenue shall be realized without any reference to the Tribunal.

Upon hearing the matter, learned adjudicating authority shall pass appropriate order within three months from the last date of his hearing. We hope that the repetitive litigation shall end at the grass root without burdening the Tribunal further.

In the result, both the MA (COD) are allowed, both stay applications are allowed and both the appeals are remanded to the adjudicating authority with the directions aforesaid."

5. Hence, both these appeals are also **remanded** to the adjudicating authority for *de novo* proceedings taking into account the grounds of appeal filed by the Department in these cases and also following the directions given by the Bench in the Final Order referred to *supra*.

(Dictated and pronounced in open Court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Sdd