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

ST/105/2008

(Arising out of Order-in-Appeal No. 11/2008 (P) dated 28.02.2008 passed by the Commissioner of Central Excise (Appeals), Chennai).

CCE & ST, Pondicherry : Appellant

Vs.

M/s. Paramount Genset India Pvt. Ltd. : Respondent

Appearance

Shri K.P. Muralidharan, AC, (AR),
For the appellant

None
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member

Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **01.02.2017**

FINAL ORDER No. A-0167/2017

Per: D.N.Panda,

Perusal of the appellate order as well as adjudication order shows that both the authorities have not applied their mind to understand what is the allegation in the SCN. While allegation was made that there was taxable service of Consulting Engineer's Service, confusion has been created by both the Authorities looking into the Balance sheet and also misconceiving that the appellant has provided contract labour to fabricate enclosures for the installed Gensets. This comes out from page-5 of the appellate order.

2. Both the authority having acted under misconception of facts and law, the matter is remitted back to the adjudicating authority to hear the matter afresh taking into consideration the material facts, allegation in the SCN as well as defence plea of the respondent to pass appropriate order. Respondent is entitled to the proper course of natural justice and recording the pleading and evidence of the assesse, the Authority shall pass a reasoned and speaking order.

(Dictated and pronounced in open Court)

08-02-2017

7/2/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy
16/02/2017
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण / (CESTAT)
चेन्नै / Chennai