

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. II

**Service Tax Early Hearing Application No. 50325 of 2022**  
**Service Tax Miscellaneous Application No. 51328 of 2019**  
(on behalf of appellant)

**in**  
**Service Tax Appeal No. 52875 of 2019**

(Arising out of Order-in-Original No. 39/2017-CE dated 31/10/2017 passed by the  
Additional Director General (Adj), Directorate General of GST Intelligence (Adjudication  
Cell), New Delhi)

**J N Investments & Trading Company Pvt. Ltd. .... Appellant**

Wind World Towers, Plot No.  
A-9, Veera Industrial Estate,  
Veera Desai Road, Andheri West,  
Mumbai Maharashtra-400053

VERSUS

**Additional Director General (Adjudication)**  
**New Delhi**

**....Respondent**

DGCEI (ADJ.CELL) West Block 8,  
WNG No. 6,  
2<sup>nd</sup> Floor, R.K. Puram,  
New Delhi-110066

**APPEARANCE:**

Mr. Abhishek Rastogi & Ms. Kanika Sharma, Advocates for the Appellant  
Mr. Radhe Tallo, Authorized Representative of the Department

**CORAM:**

**HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)**  
**HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**MISCELLANEOUS ORDER NO. 50284-50285 / 2022**

**Date of Hearing: 08.06.2022**  
**Date of Decision: 08.06.2022**

**Anil Choudhary:**

Heard the parties on early hearing application.

2. Learned DR points out that connected appeal no. ST/50197/2020 by Vish Wind World (India) Ltd ("WWL"), is already listed on 21<sup>st</sup> July, 2022 for hearing. Accordingly, we allow this miscellaneous application for early hearing and fix this appeal also for hearing on 21/07/2022 alongwith the other connected appeals. Both the matters shall be fixed for hearing on top of board.

3. Miscellaneous application no. ST/Misc/51328/2019 have been filed by Revenue, with a prayer for change in the cause title. The Order-in-Original have been passed by the Additional Director General (adjudication), New Delhi, who have been made respondent in this appeal. The prayer by revenue is to substitute the respondent by the Commissioner CGST, Central Excise-Mumbai West.

3. Upon hearing the parties, we find that the prayer in this miscellaneous application cannot be granted, as the officer passing the adjudication order is the respondent, and the jurisdiction also is accordingly determined for filing the appeal. Accordingly the prayer is rejected.

4. Accordingly, early hearing application (ST/EH/50325/2022) is allowed. Miscellaneous application ST/Misc/51328/2019) is dismissed.

(order dictated in open court)

**(ANIL CHOUDHARY)**  
**MEMBER (JUDICIAL)**

**(P. V. SUBBA RAO)**  
**MEMBER (TECHNICAL)**