

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

PRINCIPAL BENCH - COURT NO.III

**Service Tax Appeal No.50314 of 2021 with Service Tax
Miscellaneous Application No.50690 of 2022 and Service Tax
Miscellaneous Application No. 50624 of 2023 (DB)**

[Arising out of Order-in-Original No.RPR/EXCUS/000/COM/ST/006/2020 dated 17.07.2020 passed by the Principal Commissioner, CGST, Central Excise and Customs, Raipur (C.G.)]

**M/s. Chhattisgarh State Renewable Energy
Development Agency,**

VIP Road, near Energy Education Park,
Fundar, Raipur (C.G.)-492 001.

Appellant

VERSUS

**Commissioner of Central Tax
and Central Excise,**

Central GST Building,
Dhamtari Road, Rikrapara,
Raipur -492 001.

Respondent

APPEARANCE:

Shri Rajnish Kumar Verma, Advocate for the appellant.

Shri Harsh Vardhan, Authorised Representative for the respondent

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Final Order No. 50159/2024

DATE OF HEARING/DECISION: 31.01.2024

BINU TAMTA:

1. The Miscellaneous application No. ST/50690 of 2022 is dismissed as infructuous.

2. The Miscellaneous Application No.ST/50624 of 2023 has been filed to urge additional grounds and to produce the additional documents since according to the learned counsel for the appellant, the same were not pleaded before the Adjudicating Authority due to inadvertence.

3. The learned Counsel for the appellant submitted that the grounds raised in the Miscellaneous Application No.ST/50624 of 2023 are necessary and pertinent for considering the issue on merits. The grounds now raised before us for the first time needs to be considered by the Adjudicating Authority and, therefore, we remand the matter back to the Adjudicating Authority to decide the matter in accordance with law.

4. Liberty is granted to both the sides to produce the documents and argue the matter raising all the points.

[Order dictated and pronounced in open court]

(Binu Tamta)
Member (Judicial)

(P.V. Subba Rao)
Member (Technical)

Ckp.