

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

PRINCIPAL BENCH,
COURT NO. III

SERVICE TAX APPEAL NO. 52287 OF 2021

[Arising out of the Order-in-Original No. 03/Pr. COMMR/ST/BPL-II/2019 dated 24/01/2019 passed by Principal Commissioner, Central Tax & Central Excise, Bhopal.]

M/s Signature Builders,
19, Kolar Castle,
Chuna Bhatti Square, Kolar Road,
Bhopal.

...Appellant

Versus

**The Principal Commissioner,
Central Tax & Central Excise,**
35-C, GST Bhawan, Administrative Area,
Arera Hills,
Bhopal.

...Respondent

APPEARANCE:

Shri Sandeep Mukherjee, Chartered Accountant for the appellant.
Shri Rajeev Kapoor, Authorized Representative for the
Department

CORAM:

**HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER NO. 55855/2024

DATE OF HEARING/DECISION : 29.05.2024

BINU TAMTA

The present appeal has been filed challenging the order-in-original No. 03/Pr. COMMR./ST/BPL-II/2019 dated 24.01.2019 whereby demand of service tax was confirmed along with the interest and penalty amount.

2. From the records of the case, we find that the appellant has not submitted any reply to the show cause notice and though

opportunities of personal hearing was granted to the appellant, none appeared and as a result ex-parte order was passed by the adjudicating authority.

3. The learned consultant appearing before us has placed on record the detailed documents showing the method of calculation and has taken grounds in that regard. This Tribunal on 24 February 2024 has already allowed the miscellaneous application filed by the appellant to elaborate the grounds of appeal already taken in the memo of appeal.

4. In the interest of justice and fairness, we remand the present matter to the adjudicating authority to grant an opportunity to the appellant to place on record the documents and urge all points. Since, it is an old matter the adjudicating authority may decide it afresh at the earliest. The appellant is directed to cooperate with the adjudicating authority failing which, an order may be passed.

5. The appeal is, disposed of by way of remand.

(Order dictated and pronounced in open court.)

(BINU TAMTA)
MEMBER (JUDICIAL)

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