

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 2**

SERVICE TAX APPEAL NO. 51504 OF 2025

[Arising out of Order in Appeal No. EXCUS-000-APP-045-23-24 dated 20.04.2023 passed by the Commissioner (Appeals) of CGST, Customs and Central Excise, Raipur]

BALAJI TRADING COMPANY

.....APPELLANT

Main Road, Kharsia, Raigarh
Chhatisgarh-496661

Vs.

**COMMISSIONER OF CUSTOMS CENTRAL
EXCISE AND CGST-RAIPUR**

....RESPONDENT

GST Building, Dhamtari Road,
Tikrapara, Raipur, Chhatisgarh-492001

Appearance:

Present for the Appellant : Shri Jitin Singhal, Advocate

Present for the Respondent: Shri Anand Narayan, Authorised Representative

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 50899 /2026

DATE OF HEARING/DECISION: 12/05/2026

ASHOK JINDAL

1. The appellant is in appeal against the impugned order where demand of service tax has been raised on the basis of information received from the income tax department by way of Form 26AS wherein the it is shown the appellant has received Rs.10,14,759/- an amount for providing service during the period 2013-14. The appellant did not reply to the show cause notice and also did not appear before the adjudicating authority, therefore, the adjudicating authority confirmed the demand proposed in the show cause notice. The said order was challenged before the Commissioner (Appeals) but

appellant did not provide any document in support of their claim before the learned Commissioner (Appeals). The learned Commissioner (Appeals) dismissed their appeal. Against the said order, the appellant is before me.

2. Today, when the matter was called the learned counsel produced certain documents showing that they were engaged in the activity of sale and purchase of dolomite and they are also engaged in the transportation of the said dolomite to the buyers place and buyer has to pay service tax on transportation service under reverse charge mechanism, therefore, they did not pay any service tax. Therefore, they are not liable to pay service tax.

3. On the other hand learned authorized representative supported the impugned order.

4. Heard the parties.

5. Considering the fact that the appellant has not come with a clean hands with the authorities below to show their bonafides that they were engaged in the activity of trading of dolomite and transportation charges are to be paid the service recipient. The said facts are to be examined by the adjudicating authority, therefore, it would be in the interest of justice to remand the matter back to the adjudicating authority for *de novo* adjudication on production of document by the appellant for payment of service tax under reverse charge mechanism by the service recipient. The appellant is directed to provide all the documents in support of their claim within 15 days from today to the adjudicating authority. Thereafter the adjudicating

authority shall give an opportunity to being heard to the appellant and pass an appropriate order in accordance with law within 60 days thereof. The appeal is disposed of by way of remand.

(Order dictated and pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Tejo