IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Appeal No. ST/817/2011-ST(SM)

[Arising out of Order-in-Appeal No. 28/ST/DLH/2011 dated 14.02.2011, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), New Delhi].

M/s. Ajit Industries Pvt. Ltd. **....Applicants**

Vs.

C.C.E. New Delhi **....Respondent**

Appearance:

Shri Sachin Jain, Advocate for the Appellants
Shri R.K. Mishra, DR for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Date of Hearing: 31.01.2017

FINAL ORDER NO. 50564/2017-ST(SM)

Per Archana Wadhwa:

After hearing both the sides, I find that the demand of service tax stands confirmed against the appellant in respect of GTA services availed by them on reverse charge basis. It is seen that the benefit of notification no. 32/2004-ST does not stand extended to the appellant on the ground that they have not filed the declaration by the GTA services provides transporters to the effect that they have not availed the Cenvat Credit.

2. The appellant's grievance is that such declarations were produced before the Original Adjudicating Authority as also before Commissioner (A) who has not taken any note of the same.

3. In as much as the issue relates to actual verification, I set aside the impugned order and remand the matter to the Original Adjudicating Authority with directions to verify such declarations which the appellant produced before him and to re-decide the matter accordingly.

[Dictated and pronounced in the open Court]

(Archana Wadhwa)
Member (Judicial)

Bhanu