

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

Service Tax Appeal No. 51065 of 2014 SM

[Arising out of Order-In-Appeal No. IND/CEX/000/APP/171/2013 dated 21.11.2013 passed by Commissioner (Appeals), Central Excise, Indore (MP)]

**Commissioner of Central Excise
& ST, Indore**

Appellant

Vs.

Ujjain Nagar Palik Nigam

Respondent

Appearance:

Shri R K Mishra, AR for the Appellants

None for the Respondent

CORAM:

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

Date of Hearing /Decision: 6.02.2017

ORDER NO . FO/50665 /2017-(SM)

Per Ms. Archana Wadhwa :

As the only challenge in the present appeal of the Revenue is in respect of power of Commissioner (Appeals) to remand the case, I am of the view that without going into the said legal issue, and inasmuch as the Tribunal has power to remand, I remand the matter to the original authority for fresh decision in the light of observations and directions made by Commissioner (Appeals).

2. Revenue's appeal is disposed of in the above manner.

(dictated and pronounced in the open court)

**(Archana Wadhwa)
Member(Judicial)**