

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 8.2.2017

Appeal No. ST/55942/2013- DB

(Arising out of Order-in-Appeal No. 223/ST/D-II/2012 dated 22.11.2012 passed by the Commissioner (Appeals), Customs & Central Excise, New Delhi)

M/s Bagai Construction

Appellant

Vs.

CCE, New Delhi

Respondent

Appearance

Shri Narendra Singhvi, Advocate

-

for the appellant

Ms. Neha Garg, DR

-

for the respondent

**CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 50806/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 223/2012 dated 22.11.2012.

2. Heard Shri Narendra Singhvi and Ms. Neha Garg, Id. Counsels for the parties.

3. After hearing both the sides, it appears that for the earlier period, on identical issue, the matter has come up before the Tribunal (M/s Bagai Construction Vs. CST Delhi – 2014-TIOL-3094-

CESTAT-DEL. dated 27.11.2014), where the matter was remanded back to the original authority.

4. When it is so, then we also remand this appeal to the lower authority with the same direction mentioned in our earlier order (supra) by set aside impugned order.

5. In the result, appeal filed by the appellant is allowed by way of remand.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM