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

COURT NO. III

DATE OF HEARING : 08/03/2017.
DATE OF DECISION : 08/03/2017.

Service Tax Appeals No. 59863-59864 of 2013

[Arising out of the Order-in-Original No. 18 to 19/ST/COMMR/ DM/RTK/2013-14 dated 31/05/2013 passed by The Commissioner, Service Tax, Rohtak.]

M/s Ahluwalia Construction Group Appellant

Versus

CST, Delhi – I Respondent

Appearance

Shri S.K. Sarwal, Advocate – for the appellant.

Ms. Neha Garg, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri S.K. Mohanty, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 52300-52301/2017 Dated : 08/03/2017

Per. B. Ravichandran :-

These two appeals are on the common dispute and, hence, are taken up together. The appellants are engaged in construction activity. The dispute relates to their service tax liability for such construction activity carried out for M/s Amity Group. The learned Counsel for the appellant submitted that the dispute dealt with in these impugned orders were with reference to continuing contractual work carried out by the appellant and for the past period of such contracts, the matter has been remanded back to the Original Authority by the Tribunal vide final order No. 52469-52470 of 2016 dated 14/07/2016. He further submitted among other things, three main issues are involved for decision :

(a) includability of value of free supply items ;

(b) tax liability of composite works contract under commercial or industrial construction service and ;

(c) commercial or otherwise, nature of the buildings constructed by the appellants.

2. The learned AR reiterated the findings of the lower Authority.

3. We have heard both the sides and perused the appeal records. We note that the present orders relate to the services rendered by the appellants on a continuing contracts. For the past period, the matter has been remanded back to the Original Authority referred to above. As such, it will be fit and proper to remand these cases also for a combined decision by the Original Authority. The reasons quoted in the above final order is basis for the current remand also.

4. Accordingly, we set aside the impugned orders and remand the matters to the Original Authority for a fresh decision. The

appellant shall be given adequate opportunity to present their side of the case. The appeals are allowed by way of remand.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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