

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 27.06.2017

Service Tax Appeal Nos. 144 - 145 of 2012

(Arising out of order in appeal No. 495 – 596/CB/ST/JPR-II/2011 dated 02.11.2011 passed by the Commissioner of Customs & Central Excise, Jaipur).

M/s Sangam (India) Ltd. Appellant

Vs.

CCE, Jaipur-II Respondent

Appearance:

Sh. Kumar Vikram, Advocate for the appellant
Sh. Ranjan Khanna, AR for the Revenue

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order Nos. 54575 – 54576/ 2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeals have been filed by the appellant against order-in-appeal No. 495 – 596/CB/ST/JPR-II/2011 dated 02.11.2011 passed by the Commissioner of Customs & Central Excise, Jaipur.

2. The brief facts of the case are that the appellant is recipient of the services under the transport of goods by road and overseas commission agent. The appellant has filed half yearly return for availing the exemption under the Notification No. 18/2009-ST dated 07.07.2009 in respect of above services have used the same for export of goods. On scrutiny, by the department, it was found that the appellant has not produced certain documents. So, after issue of the show cause notice, the exemption claimed by the appellant was denied. Being aggrieved, the appellant has filed the present appeals.

3. In this background we heard Sh. Kumar Vikram, ld. Advocate for the appellant and Sh. Ranjan Khanna, ld. AR for the Revenue.

4. On perusal of record, it appears that in the appellant's own case in the previous period identical issue has come up before the Tribunal and vide Final Order No. 54685-

54686/2016-ST (SM) the matter was been remanded to the adjudicating authority for denovo adjudication.

5. With the similar direction (supra), by following our earlier decision, we set-aside the impugned order and remand the matter to the adjudicating authority with the same direction as mentioned in the abovementioned order.

7. In the result, the appeals filed by the appellant are allowed by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

Justice (Dr.) Satish Chandra
President

Pant