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

Date of Hearing/Decision: 14.7.2017

Appeal No. ST/1754/2011-DB

(Arising out of Order-in-Appeal No. 364(DKV)ST/JPR-I/2011 dated 6.9.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur)

M/s National Engineering Industries Ltd. Appellant

Vs.

CCE, Jaipur Respondent

Appearance

Ms. Rinky Arora, Advocate - for the appellant

Shri Amresh Jain, D.R. - for the respondent

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

Final Order No. 55329/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 364/2011 dated 6.9.2011. The period of dispute is 2004-2009.

2. The brief facts of the case are that during the period under consideration the appellants were engaged in the manufacture of ball bearing and axel box falling under Chapter 84 & 86 of the Central Excise Tariff Act, 1985. The MBA and engineering students are visiting the factory for having the practical knowledge. A very large number of students were approaching the appellant for

practical training. So, the appellant has charged Rs.500/- per student for providing the facilities. The department has brought this amount to charge the service tax. Being aggrieved, the appellant has filed the present appeal.

3. With this background, we have heard Ms. Rinky Arora and Shri Amresh Jain, ld. Counsels for the parties.

4. After hearing both the parties, it appears that the General Manager, of the appellant has submitted an affidavit dated 12.11.2011, where it was stated that the appellant was charging Rs. 500/- token money for preparing identity card, utilisation of library facilities, company's plant and machinery by the students taking training in production shop, utilising computers, telephone facilities, to know company's policies and procedures, amount spent on tour by students etc. Both the parties during the course of arguments have agreed that the said affidavit was not available before the lower authorities. It is so, then both the parties agreed that the matter may be remanded.

5. In view of above, we set aside the impugned order and remand the matter to adjudicating authority to examine the affidavit and decide the issue de novo but by providing the reasonable

opportunity of hearing to the appellant. Fresh evidence, if need be, may be admitted as per law.

6. In the result, the 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

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