

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

Service Tax ROA Application No.ST/ROA/50490/2017-DB in
Service Tax Appeal No.ST/1782/2010-CU [DB]

[Arising out of Order-in-Appeal No.IND/289 to 291/2010 dated 21.09.2010 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeal-I), Indore]

Shri V.P. Biyani, Executive Director of
M/s. Gwalior Chemicals Industries Ltd.

...Appellant

Vs.

C.C.E., Indore

... Respondent

Present for the Appellant : Ms. Vibha Narang, Advocate.

Present for the Respondent: Mr.Amresh Jain, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing / Decision : 26/07/2017

FINAL ORDER NO. 55582/2017

PER: B.RAVICHANDRAN

The Misc. Application is for restoration of appeal which was dismissed for non-prosecution vide Final Order No.56102/2016 dated 26.12.2016.

2. The Id. Counsel for the applicant submits that there were 2 appeals against the same impugned order, one by the Company and another by the present applicant, who is the Executive Director of the Company. The main appeal by the Company was decided by

Final Order No. 55144/2017 dated 09.06.2017 by the Tribunal by setting aside the impugned order regarding their liability to pay Service Tax on reverse charge basis in terms of Section 66A of Finance Act, 1994. She submits that the present application may be allowed, as they could not make appearance on the listed day, as they all-along praying for clubbing of both the appeals together.

3. The Id. A.R. also submitted that both the appeals belong to common impugned order, could have been listed together and considered.

4. We have heard both the sides and perused the Misc. Application for restoration. Considering the reasons submitted by the Id. Counsel, we recall the Final Order dated 20.06.2016 of the Tribunal and restore the appeal to its original No. As the main appeal has already been disposed of, with the consultation of both the sides, we proceed to dispose of the appeal itself.

5. In line with the reasons mentioned in Final Order dated 09.06.2017 while allowing the appeal of the main appellant, the present appeal also is allowed.

[Dictated and pronounced in the open Court]

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita