IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Service Tax Appeal No. 52484/2014

[Arising out of Order-in-Original No. 05/2014 dated 30.01.2014 passed by the Commissioner of Central Excise, Customs & Service Tax, Raipur]

M/s. Farhat Construction **Appellant**

Vs.

Commissioner of Central Excise & ST, Raipur **Respondent**

Appearance:

Shri J L Joel, Advocate for the Appellants
Shri Ranjan Khanna, AR for the Respondent

CORAM:

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

Date of Hearing/ Decision: 21.07.2017

FINAL ORDER NO. 55615 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against order in original No. 05/2014 dated 30.01.2014. The period of dispute is 2007 to 2009.

2. Tribunal has passed an order on 15.9.2015 where direction was issued to the appellant to deposit a sum of Rs. 40 lakh as pre-deposit. Against the said order, the appellant has approached the Hon'ble High Court of Chhattisgarh in Tax Case No. 59/2016 wherein on 24.1.2017, the Hon'ble High Court has directed the Tribunal to reconsider the matter after taking into consideration that the said amount has already been deposited by M/s. Hindustan Steel Corporation Ltd. (HSCL).

3. On 21.3.2017, in pursuance of directions of Hon'ble High Court of Chhattisgarh, Tribunal has passed the order to verify whether deposit so made by M/s. HSCL were on behalf of appellant, at the available address and to furnish correspondence with the Revenue and to give proof of payment of Service tax.

4.. With this background, we have heard Shri J L Joel, learned Advocate for the appellant and Shri Ranjan Khanna, learned DR for the Revenue.

5. Learned Counsel for the appellant submits that M/s. HSCL has already made the payment of service tax on behalf of the appellant. He submits that copies of challans was already furnished but the lower authorities have not taken any cognizance. He, however, assured that if chance will be given, he will reproduce the same again before the lower authorities.

6. In view of the above, we set aside the impugned order and remand the matter back to the adjudicating authority to examine

whether the documents furnished by M/s. HSCL pertain to payment of service tax on behalf of the appellant and decide the issue denovo in the light of direction given by Hon'ble High Court. Necessary evidence may be admitted as per law, if need be.

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

(Dictated and pronounced in the open Court)

(V. Padmanabhan)	**(Justice (Dr.) Satish Chandra)**
Member (Technical)	**President**

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