

West Block No.2, R.K.Puram, New Delhi

Date of hearing: 23.08.2017

[Arising out of the Order-in-Appeal No. 213/RDN/ST/JPR-I/2012 dated 26.09.2012, passed by the Commissioner of Central Excise, Jaipur]

Vs.

Appearance:

Present Ms. Rinki Arora, Advocate for the appellant
Present Ms. Kannu Verma Kumar, DR for the respondent

Coram: Hon'ble Mr. Ashok Jindal, Judicial Member

Per Ashok Jindal:

The appellant is in appeal against the impugned order wherein service tax has been demanded from the appellant on the goods transport agency services. The contention of the appellant is that wherever they were required to pay service tax they have paid service tax on 25% of the service of goods transport agency services by availing the benefit of notification no. 32/2004-ST dated 03.12.2004 and in some cases transported themselves and paid service tax. These facts have not been considered by the authorities below. Therefore, the matter be remanded back to the adjudicating authority for

verification of the fact that whether in some cases transportation agency has paid the service tax or not? Further, to determine the service tax payable by the appellant, whether the same has been paid or not?.

2. Heard the parties.

3. Considering the fact that the liability of service tax payable by the appellant has not been disputed by goods transportation agency but appellant is disputing quantification of the liability which is required to be done after verification of the records produced by the appellant and examining the claim of the appellant for the benefit of notification no. 32/2004-ST dated 03.12.2004. Therefore, the matter is remanded back to the adjudicating authority to re-examine the issue for correct quantification of the demand, if payable by the appellant or not. The adjudicating authority shall give reasonable opportunity to the appellant to produce the documents in support of their claim. Thereafter adjudicating authority shall pass the appropriate order in accordance with law.

4. Appeal is disposed of in the above manner by way of remand.

[Dictated and Pronounced in the open court]

(Ashok Jindal)
Judicial Member