CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 53794 of 2014 with
Service Tax Misc. Application No. 50586 of 2017

(Arising out of Order-in-Original No. JAI-EXCUS-001-COM-140-13-14 dated 11.04.2014 passed by the Commissioner of Central Excise, Jaipur**)**

DATE OF HEARING : 20.10.2017
DATE OF DECISION : 20.10.2017

M/s World Trade Park Ltd. **….** **Appellants**
(Rep by Sh. B.C. Soni, Adv.)

VERSUS

CCE, Jaipur-I **….** **Respondent**
(Rep. by Sh R.K. Manjhi, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 57329/2017

PER B. RAVICHANDRAN :

The Misc. Application is for placing on record certain documents which, according to the assessee-Appellants, are relevant for deciding the issue involved. The learned counsel for the assessee-Appellants submitted that the Misc. Application may be allowed.

2. Upon perusal of the Misc. Application and having heard both sides, we allow the Misc. Application.

3. During the course of submissions made by both sides and on perusal of the appeal record, we note that the Service Tax liability of the assessee-Appellants can be re-examined by the original authority as certain additional documents were submitted by the assessee-Appellants before us which were admitted to be taken on record. Accordingly, we set aside the impugned order and remand the matter to the original authority to decide the case afresh after taking on record the additional documents, now made available before the Tribunal, but by providing a reasonable opportunity to the assessee-Appellants to present their case.

4. In the result, appeal filed by the assessee-Appellants is allowed by way of remand.

(Dictated & pronounced in the open court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay