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

**COURT NO. IV**

**DATE OF HEARING : 31/10/2017.**
**DATE OF DECISION : 31/10/2017.**

**Service Tax Appeal No. 53367 of 2014**

[Arising out of the Order-in-Appeal No. 60/ST/BPL/APPL/2013 dated 04/03/2014 passed by The Commissioner (Appeals), Customs, Central Excise and Service Tax, Bhopal.]

M/s Balaji Construction & Boring — Appellant

Versus

CCE & ST, Bhopal — Respondent

**Appearance**

None – for the appellant.

Shri Ranjan Khanna, Authorized Representative (DR) – for the Respondents.

CORAM: **Hon'ble Shri S.K. Mohanty, Member (Judicial)**
**Hon'ble Shri B. Ravichandran, Member (Technical)**

Final Order No. 57529/2017 Dated : 31/10/2017

**Per. B. Ravichandran :-**

The appeal is against order dated 04/03/2014 of Commissioner (Appeals), Bhopal. When the case was called none appeared on behalf of the appellant in spite of notice. It is seen on many earlier occasions also, the matter was listed and none appeared on behalf of the appellant. The case was listed on

21/04/2017, 12/06/2017, 03/08/2017 and 14/09/2017 and on all these occasions, none appeared on behalf of the appellant.

2. We have examined the records of the case with the assistance of learned AR.

3. The impugned order gave a very brief finding regarding the tax liability of the appellant. The Commissioner (Appeals) simply stated that though MP Housing Board, Chhattarpur have deposited service tax amount. Further it was stated that it is not clear that the same has been deducted from the amount paid to the appellant for the work executed by them. We also note that the appellants produced challans on payment of service tax by Housing Board against the contract executed by them. In the present appeal also the appellants are strongly contesting that on the whole value of contract executed by them, the MP Housing Board have discharged service tax liability. If that being so, we hold that this requires only verification of documents which can be done by the Original Authority. Accordingly, the impugned order is set aside and the matter is remanded back to the Original Authority with direction to verify the claim of the appellant on full payment of service tax by M/s MP Housing Board for the impugned services that are subject matter of the present proceedings. On satisfactory verification of the same, the proceeding against the appellant is to be concluded.

4. The appeal is allowed by way of remand.

(Order dictated and pronounced in open court.)

**(S.K. Mohanty)**
**Member (Judicial)**

**(B. Ravichandran)**
**Member (Technical)**

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