ST/52/2010

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:02.11.2017

Service Tax Appeal No.52/2010 (DB)

[Arising out of Order-in-Appeal No.596/BPL/2009 dated 6.10.2009 passed by the Commissioner (Appeals), Customs & Central Excise & Service Tax, Bhopal (M.P.)]

M/s.Vasudha Security Pvt. Ltd. Appellant

Vs.

CCE, Bhopal Respondent

Appearance:
Rep. by Shri G.K. Sarkar/Prashant Srivastava, Advocates for the appellant.
Rep. by Shri Amresh Jain, DR for the respondent.

Coram: Hon'ble Mr.S.K. Mohanty, Member (Judicial)
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final order No.57762/2017

Per S.K. Mohanty:

This appeal is directed against the impugned order dated 6.10.2009 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Bhopal, upholding the adjudged demand under the category of "Security Agency Service".

2. Ld. Counsel appearing for the appellant submits that no opportunity was granted by the Authorities below to produce the documents in support of the claim of the appellant that some of the services provided by it fall under the category of "Man Power Supply Agency Service". Thus, ld. Counsel prays for remanding the matter to the Original Authority for verification of the desired documents, for proper classification of the taxable service provided by it.

3. The ld. DR for Revenue has no objection to such prayer made by the appellant.

4. Heard both the sides.

5. On perusal of the case records, we are of the view that the matter can be remanded to the Original Authority for ascertaining the proper classification of service provided by the appellant, whether to be classified under the taxable category of “Security Agency Service” and “Man Power Recruitment or Supply of Man Power Service”.

6. Therefore, after setting aside the impugned order, we remand the matter to the Original Authority for ascertaining the classification of service and for quantification of the service tax liability i.e. payable by the appellant. The appellant also prays for return of documents, which were taken over by the Revenue. Accordingly, we direct that the documents may also be made available to the appellant, so that it can make proper defence in support of its case. Needless to say that opportunity of hearing shall be granted to the appellant before deciding the issue afresh.

7. The appeal is disposed of in above terms.

[order dictated and pronounced in open court]

(S.K. Mohanty)
Member(Judicial)

(B. Ravichandran)
Member (Technical)

Ckp.