CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 14.11.2017

S.T. Appeal No. 51960 of 2016
(Arising out of order-in-appeal No. BHO-EXCUS-002-APP-195-15-16 dated 30.09.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service tax, Raipur).

K. R. Katare Appellant

Vs.

CCE&ST, Jabalpur Respondent

Appearance:

None for the appellant
Sh. Sanjay Jain, AR for the Respondent

Coram:

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

Final Order No. 57896/ 2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against order-in- appeal No. BHO-EXCUS-002-APP-195-15-16 dated 30.09.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service tax, Raipur.

2. List revised. None present on behalf of the appellant inspite of notice nor any request for adjournment is available on record.

3. In the absence of assessee, we heard Sh. Sanjay Jain, ld. AR for the Revenue.

4. From the record, it appears that the Commissioner (Appeals) in the impugned order has remanded the matter to the adjudicating authority to re-

compute the service tax liability of the appellant by extending the benefit of Notification No. 6/2005-ST dated 01.03.2005 as amended also Notification No. 1/2006-ST dated 01.03.2006 and allow / disallow the benefit of Section 67(2) (ibid) depending on terms of the contracts. Even then the present appeal is filed.

5. By considering the totality of facts and circumstances of the case, we find that there is nothing wrong in the direction issued by the Commissioner in the impugned order where the matter is remanded. The same appears reasonable and hereby upheld.

6. In the result, appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant