

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT -IV

Service Tax Appeal No.ST/51220/2017 [SM]

[Arising out of Order-in-Appeal No.423-ST/BPL/APPL/2016 dated 20.12.2016 passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal]

M/s.Bansal Construction Work

...Appellant

Vs.

C.C.E., Bhopal

... Respondent

Present for the Appellant : None

Present for the Respondent: Mr.K. Poddar, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 16/11/2017

FINAL ORDER NO. 58056 /2017

PER: S.K. MOHANTY

This appeal is directed against the impugned order dated 20.12.2016 passed by the Commissioner (Appeals), Customs, Central Excise and Service Tax, Bhopal.

2. None appeared for the appellant. The Id. AR for the appellant has filed written note and prayed for deciding the issue on the basis of submissions made therein.

3. Heard the Id. DR for Revenue.

4. The submissions made by the appellant in the written note are to the effect that adequate opportunity was not

granted by the authorities to put- forth the case effectively. It is further been stated that the appellant has maintained proper records and also in possession of the documents to demonstrate that Service Tax is not payable on taxable services provided by it. Since the appellant has made a very limited prayer only to the extent of non-consideration of documents by the authorities below, I am of the view that this is a fit case for remand to the original authority for necessary verification of the documents and for consideration of the submissions that Service Tax levied, whether payable by the appellant or not.

5. Therefore, after setting aside the impugned order, I remand the matter to the original authority for consideration of the submissions of the appellant and thereafter for passing of the necessary adjudication order. Needless to say, opportunity of personal hearing shall be granted by the original authority to the appellant before deciding the issue afresh.

6. In the result, the appeal is allowed by way of remand.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita