IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Service Tax Appeal No. 50987 of 2017 SM

[Arising out of order-in- Appeal No. 105/2017 dated 28.2.2017 passed by Commissioner (Appeals) Customs, Central Excise, Jaipur (Raj).]

M/s Himmat Jai Motors **Appellant**

Vs.

CCE & ST, Jodhpur **Respondent**

Appearance:
None for the Appellants
Shri G R Singh, DR for the Respondent

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Date of Hearing / Decision: 22.11.2017

FINAL ORDER NO. 58153 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed by the appellant against order in Appeal No. 105/2017 dated 28.2.2017.

2. List revised. None appeared on behalf of the appellant. Heard Shri G R Singh, learned representative of the Department.

3. After going through the material available on record, it appears that the adjudicating authority has rejected the claim on the grounds that the appellant has not submitted any documentary proof which

shows that they had not taken / utilized any cenvat credit on the inward freight and that the appellant has not submitted any documentary proof that the consignor had paid the service tax. The adjudicating authority also held that the claim was partly hit by limitation.

4. By considering all the facts and circumstances of the instant case, I set aside the impugned order and remand the matter back to the adjudicating authority to decide the issue afresh after the appellant furnish the desired documents (supra). If the appellant will not co-operate, then law will take its own course. The adjudicating authority will also provide a reasonable opportunity of hearing to the appellant.

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

(Dictated and pronounced in open court)

(Justice (Dr.) Satish Chandra)
President

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