

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 475 of 2011

(Arising out of Order-in-Appeal No. 187-188/BPL/2010 dated 06.12.2010 passed by the Commissioner of Customs, Central Excise & Service Tax, Bhopal)

DATE OF HEARING : 16.01.2018
DATE OF DECISION : 16.01.2018

CCE, Bhopal

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Appellant

(Rep. by Sh. Sanjay Jain, DR)

VERSUS

M/s Times Credit Financial Services

Respondents

(Rep by Sh. Sandeep Mukherjee, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50193/2018

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the Department against the Order-in-Appeal No. 187-188/BPL/2010 dated 06.12.2010 passed by the Commissioner of Customs, Central Excise & Service Tax, Bhopal.

2. Heard Shri Sanjay Jain, learned DR for the Department and Shri Sandeep Mukherjee, learned counsel for the assessee-Respondents.

3. After hearing both sides and on perusal of the material available on record, it appears that in the cross-appeals filed by the present Appellants before the Tribunal, the Tribunal vide Final Order No. ST/A/12-13/2012-Cus dated 17.11.2011 has remanded the matter to the adjudicating authority. During the course of arguments, the learned counsel for the assessee-Respondents submits that in view of the said decision, this matter also needs to be decided afresh.

4. When it is so, then we set aside the impugned order and remand the matter to the adjudicating authority to decide this appeal also on merit as per the directions given by the Tribunal earlier (supra).

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

(Dictated & pronounced in the open court)

(JUSTICE DR. SATISH CHANDRA)
PRESIDENT

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)