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

Date of hearing/decision: 25.01.2018

S. T. Appeal No.   51152 of 2014
(Arising out of order-in-original No. 60/ST/COMMR/DM/RTK/2013-14 dated 07.11.2013 passed by the Commissioner, Service Tax, Rohtak)

M/s Ahluwalia Construction Group   Appellant

Vs.

CST, New Delhi   Respondent

Appearance:

Sh. S. K. Sarwal, Advocate   for the appellant
Sh. R. K. Manjhi, AR   for the Respondent

Coram:

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

Final Order No. 50393/2018

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

The present appeal is filed by the appellant against the order-in-original No. 60/ST/COMMR/DM/RTK/2013-14 dated 07.11.2013 passed by the Commissioner, Service Tax, Rohtak.

2. Brief facts of the case are that the appellant is engaged in the construction activities. The dispute relates to the service tax liability for such work which was carried out for Amity Group. The department has demanded the service tax. Being aggrieved, the present appeal is filed by the appellant.

3. Heard Shri S. K. Sarwal, ld. Advocate for the appellant and Sh. R. K. Manjhi, ld. AR for the Revenue.

4. After hearing both parties and on perusal of record, it appears that the identical issues has come up before the Tribunal in assessee's own case (Final Order No. 52300 – 52301/2017 dt. 08.03.2017) where it was observed that-

> "3. *We have heard both the sides and perused the appeal records. We note that the present orders related to the services rendered by the appellants on a continuing contracts. For the past period, the matter has been remanded back to the Original Authority referred to above. As such, it will be fit and proper to remand these cases also for a combined decision by the Original Authority. The reasons quoted in the above final order is basis for the current remand also.*
>
> *4. Accordingly, we set aside the impugned orders and remand the matters to the Original Authority for a fresh decision. The appellant shall be given adequate opportunity to present their side of the case. The appeals are allowed by way of remand*".

5. By following our earlier decision (supra), we set aside the impugned order and remand the matter to the original Authority with the direction mentioned in our earlier order (supra).

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

(Dictated and pronounced in the open Court).

(V. Padmanabhan) Member (Technical)	(Justice (Dr.) Satish Chandra) President

Pant