

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. I

DATE OF HEARING : 31/01/2018.
DATE OF DECISION : 31/01/2018.

Service Tax Appeal No. 256 of 2012

[Arising out of the Order-in-Original No. 67/2011 (ST)-COMMR dated 23/11/2011 passed by The Commissioner, Central Excise, Jaipur – I.]

CCE, Jaipur – I

Appellant

Versus

M/s Gyarsi Lal Mohan Lal

Respondent

Appearance

Shri P. Juneja, Authorized Representative (DR) – for the appellant.

Shri Kumar Vikram, Advocate – for the Respondent.

**CORAM : Hon'ble Shri Justice Dr. Satish Chandra, President
Hon'ble Shri V. Padmanabhan, Member (Technical)**

Final Order No. 50517/2018 Dated : 31/01/2018

Per. Justice (Dr.) Satish Chandra :-

The present appeal is filed by the Department against order-in-Original No. 67/2011 (ST)-COMMR dated 23/11/2011.

2. Heard Shri P. Juneja, learned DR for Revenue and Shri Kumar Vikram, learned Counsel for assessee. After hearing both the parties, it appears that against the impugned order the

assessee had also filed the appeal before the Tribunal which was decided vide its final order No. 51039-51040 of 2014 dated 20/02/2014 in which the Tribunal has set aside the impugned order and remanded the matter to the Adjudicating Authority for fresh decision.

3. By following our earlier order (supra), the cross appeal is also allowed by way of remand.

(Order dictated and pronounced in the open court.)

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

PK