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. 52371 of 2014

[Arising out of the Order-in-Appeal No. 222/2013 dated 27/01/2014 passed by The Commissioner (Appeals), Delhi – II.]

M/s Aasra Martech Appellant

Versus

CCE, Delhi – II Respondent

Appearance

Shri Bimal Jain, C.A. – for the appellant.

Ms. Neha Garg, Authorized Representative (DR) – for the Respondent.

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

Final Order No. 50515/2018 Dated : 31/01/2018

Per. Justice (Dr.) Satish Chandra :-

The present appeal is filed against Order-in-Appeal No. 222/2013 dated 27/01/2014.

2. Heard Shri Bimal Jain, learned C.A. for appellant and Ms. Neha Garg, learned DR for Revenue. After hearing both the sides

it appears that the Commissioner (Appeals) in its order observed that :-

> *"2.2 The appellants despite repeated reminders failed to provide the information with regard to taxable value and it was also found that they were neither registered with service tax department nor filed the ST-3 return. Therefore, 'Best judgment assessment' as per provision of Section 72 of Finance Act, 1994 as amended was invoked to arrive at the taxable value for the period 2008-2009 to 2011-2012, assuming that there had been a growth of 25% per year in this sector from the period of 2007-2008 as per the figure provided by the CERA"*.

3. During the course of argument, learned Consultant for the appellant submits that the documents were produced, however, the same can be produced again if an opportunity is provided. When it is so, we remand the matter to the Adjudicating Authority for a fresh decision after going through the documents which will be provided by the appellant. Before taking decision, the learned Commissioner (Appeals) may provide an opportunity to hear to the appellant. Additional evidence is permitted as per law, if assessee will not cooperating.

4. In result, we allow the appeal by way of remand.

(Order dictated and pronounced in the open court.)

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

PK