IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –IV

Service Tax Misc. Application No.ST/Misc./50155/2018-CU [DB]in Service Tax Appeal No.ST/54986/2014-CU [DB]

[Arising out of Order-in-Original No.JAI/EXCUS/001-COM/ 166/ 13-14 passed by the Commissioner, Central Excise & Customs, Jaipur-I]

M/s.Spytech Buildcon Pvt. Ltd. …Appellant

Vs.

C.C.E., Jaipur-I … Respondent

Present for the Appellant : Mr.Dharmendra Kumar Rana, Advocate
Present for the Respondent: Mr.Ranjan Khanna, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing / Decision : 23.02.2018

FINAL ORDER NO. 50973/2018

PER: S.K. MOHANTY

The applicant has filed the Misc. Application for consideration of additional documents/ grounds, which were submitted subsequent to filing of appeal before the Tribunal. We accept the additional documents for deciding the appeal. Since, the issue stands in a narrow compass, with the consent of both sides, we take up this appeal for hearing and disposal today.

2. The ld. Advocate appearing for the appellant submits that the documents now relied upon by the appellant were available all-along with the Department before adjudication of the matter. However, he submits that since the earlier Counsel engaged by the appellant did not urge the grounds and specifically refer to the relied upon documents, the adjudicating authority has confirmed the demand.

3. We find from para 5.2.2 & 5.2.3. that the adjudicating authority has confirmed the demand solely on the ground that the appellant could not produce the documents at the time of adjudication. Since the appellant at this juncture, submits that it can produce documents before the original authority, we are of the view that the matter can be remanded for passing a fresh adjudication order, upon consideration of the documents to be submitted by the appellant. Therefore, after setting aside the impugned order, we remand the matter to the original authority for fresh adjudication of the matter. Needless to say that the appellant should be granted opportunity of hearing before passing of the fresh adjudication order.

4. In the result, the appeal is allowed by way of remand to the original authority.

[Dictated and pronounced in the open Court]

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita