

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

Date of Hearing/Decision: 12/12/2018

Appeal No. ST/51640/2016-(DB)

(Arising out of Order-in-Appeal No. 024-STAX-D-I-2014 dated 26/06/2014 passed by the Commissioner of Service Tax-DELHI – I)

ARVIN PROJECTS PVT LTD

Appellant

Vs.

CCE-DELHI - I

Respondent

Appearance

Shri Vinod Kumar, Adv.
Shri Amresh Jain, DR

for the appellant
for the respondent

CORAM: **Hon'ble Mr. ANIL CHOUDHARY, Member (Judicial)**
Hon'ble Mr BIJAY KUMAR, Member (Technical)

Final Order: 53446 /2018

Per: Bijay Kumar

1. The present appeal is against the Order-in-Appeal No. 024-STAX-D-I-2014 dated 26/06/2014, wherein the Commissioner has confirmed the demand against the appellant.
2. It is grievance of the appellant that they has not received the intimation about the personal hearing and the case was decided ex-party , although they have filed the written submission against the Show Cause Notice served on them.
3. The appellant is Contractor Providing Work Contract Services to their clients M/s Omex. It is contended on behalf of the appellant that during the impugned period they also supplied material along with supply of the

services, and therefore, entitled for Notification No. 12/2003, regarding the value of material component supplied to them.

4. We have heard Ld. Advocate and Ld. AR.
5. After hearing for sometimes, we find that period involved in this question is prior to and also post L & T judgment of **Commissioner of Central Excise, Kerala vs. Larsen & Toubro** [2015 (39) STR 913 (SC)]. Necessary evidence, as it is apparent from the appeal records have not been provided by the appellant to the Ld. Adjudicating Authority.
6. Accordingly, we are of the view that the impugned demand is required to be remanded back to the Adjudicating Authority for fresh adjudication considering all the material facts made available made at the time of proceedings.
7. We also direct the Department to complete the adjudicating proceedings within the three months from receipt of this order. Further it is also directed that appellant must cooperate with the Department and not seek unnecessary extension of time for completion of adjudication process.
8. Therefore, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(Anil Choudhary)
Member(Judicial)

(Bijay Kumar)
Member(Technical)