CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court - I

Appeal No. ST/1042/2010
(Arising out of Order-in-Original No.05/2010 S.Tax dated 04.02.2010 passed by CCCE & ST, Guntur)

Sanka Sridhar ….. Appellant(s)

Vs.

CCCE & ST, Guntur ….. Respondent(s)

Appearance
None for the Appellant.
Shri P.S. Reddy, Asst. Commissioner/AR for the Respondent.

Coram:
HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)
HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 03.10.2018
Date of Decision: 03.10.2018

FINAL ORDER No. A/31263/2018

[Order per: M.V.Ravindran.]

1. This appeal is directed against Order-in-Original No. 05/2010 S.Tax dated 04.02.2010.

2. None appeared on behalf of the appellant. They have filed written submissions stating that identical issue was remanded to the adjudicating authority by this Bench by Final Order No. A/31017-31022/2016 dated 18.10.2016.

3. After hearing learned departmental representative, we find that taxability in this appeal is regarding the amount received as commission by the appellant in multilayer marketing pattern. Similar issue came up before the benches in Chennai, Delhi and Bangalore and the matters were remanded back to the lower authorities. The same order has been followed

by this bench in the case of Sanka Syamala Devi and others in Final Order dated 18.10.2016.

4. Following the same we set aside the impugned order and remit the matter back to the adjudicating authority to reconsider the issue afresh after following principles of natural justice and as per the directions given in final order dated 18.10.2016.

5. Appeal stands disposed of by way of remand.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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