CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Bench – DB
Court – I

Application No. ST/EH/30005/2017
In
Appeal No. ST/1002/2009

(Arising out of Order-in-Original No. 36/2009 –ST dated 24.09.2009 passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad - II)

M/s Market Matters Pvt. Ltd., ...Appellant(s)

Vs.

Commissioner of Customs, Central Excise & Service Tax, Hyderabad .....Respondent(s)

Appeal No. ST/1003/2009

(Arising out of Order-in-Original No. 35/2009 –ST dated 24.09.2009 passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad - II)

M/s Crux Management Services Pvt. Ltd., ...Appellant(s)

Vs.

Commissioner of Customs, Central Excise & Service Tax, Hyderabad -II .....Respondent(s)

Appearance
Shri G.H Pradyumna, Advocate for the Appellant.
Shri Guna Ranjan, Shri V.R. Pavan Kumar, Superintendent (ARs) for the Respondent.

Coram:
Hon'ble Mr. M. V. RAVINDRAN., MEMBER (JUDICIAL)
Hon'ble Mr. P.VENKATA SUBBA RAO, MEMEBER (TECHNICAL)

Date of hearing: 12/11/2018
Date of decision: 12/11/2018

FINAL ORDER No. A/31486-31487/2018

[Order per: M. V. Ravindran.]

By this order we have disposing of two appeals filed by the different companies as the issue involved remains the same.

2. In the case of M/s Market Matters Pvt. Ltd., the application for out of turn hearing of appeal filed by the Revenue. Since the matter is of 2009, we allow the application and take up the appeal itself for disposal. The Learned Counsel appeared for the appellant and submits that identical issue is listed for disposal at Serial No. 30 today's cause list. We take up the matters for disposal.

3. These two appeals are filed against Orders-in-Original Nos. 35 &36/2009 –ST dated 24.09.2009.

4. After hearing both sides for some time, we find that the issue needs reconsideration by the Adjudicating Authority as in both the appeals, the Adjudicating Authority has arrived at service tax demand under "unspecified categories" which we find is not in accordance with the provisions of Finance Act, 1994. Finance Act, 1994 specifically states that charging service tax should be on the specified services as indicated in Section 65(105). Secondly, we find that the appellant's counsel is stating that many of the services were charged even prior to their being introduction of the category. It is submitted they cannot be state whether their services would fall under

which category prior to the introduction or otherwise as there are no indications in impugned order. In our view, all this needs to be considered in detail by the Adjudicating Authority.

5. Without expressing any opinion on the merits of the case, leaving all the issues open, the impugned orders are set aside and the appeals are disposed of by way of remand to the Adjudicating Authority to reconsider the issue afresh after following the principles of natural justice.

6. It is made clear that the appellants herein will not seek the refund of the amount deposited in both these appeals during the proceedings.

7. Appeals stands disposed of by way of remand.

(Order dictated and pronounced in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M. V. RAVINDRAN
MEMBER(JUDICIAL)

Lakshmi….