

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court – I

Service Tax Appeal No. 30189 of 2022

(Arising out of Order-in-Original No. 31/2021-22-Adjn (Commr)-ST dt.02.03.2022 passed by the Commissioner of Central Tax, Rangareddy, Hyderabad)

GCN Infratech Pvt Ltd

H.No. 5-84/48, Part-B, Krishna Reddy Peta,
Ameenpur Mandal, Hyderabad – 502 032

.....Appellant

VERSUS

**Commissioner of Central Tax
Rangareddy - GST**

Posnett Bhawan, Tilak Road, Ramkoti,
Hyderabad, Telangana – 500 001

.....Respondent

Appearance

Shri Mohd. Irsad, CA for the Appellant.

Shri M. Anukathir Surya, AR for the Respondent.

Coram:

HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. A/30070/2024

Date of Hearing: 15.02.2024

Date of Decision: 15.02.2024

[Order per: ANIL CHOUDHARY]

This Appeal by the Appellant/Assessee has been filed against exparte OIO dt.02.03.2022 in pursuance of SCN dt.31.12.2020.

2. It is the case of the Appellant that the SCN was issued to their earlier address being 'Flat No.101, Sri Balaji Residency, Ravindra Society, Madhapur, Hyderabad, Telangana – 500082' from which they had moved on 01.11.2020 to their new address being 'H.No.5-84/48, Part-B, Krishna Reddy Peta, Ameenpur Mandal, Hyderabad – 502032'. In the circumstances, they could not be served the SCN issued by the Revenue on 31.12.2020 and the subsequent communications with regard to Personal Hearing.

3. From the impugned OIO also, we find that only the issue of SCN was recorded and the service of the SCN on the Appellant/Assessee has not been recorded. The Appellant is aggrieved due to the Exparte Order demanding a huge liability of service tax of about Rs.3 Crores. Further, the Appellant had contended that the nature of their service i.e., quarrying of stones relating to construction of National Highway-215 in the State of Odisha, will be exempt service, as the activity is in relation to road construction under the main contract awarded by the NHAI to the main contractor and the Appellant being a sub-contractor.

4. Upon hearing the parties, we find that the Appellant did not have an opportunity to represent their case before the Adjudicating Authority. Accordingly, we allow this Appeal by way of remand to the Original Adjudicating Authority, who shall hear the Appellant and pass a reasoned Order, in accordance with law. Appellant is also directed to appear before the Adjudicating Authority with a reply to SCN and a copy of this Order within a period of 60 days from the date of receipt of this Order and seek an opportunity for Hearing. All issues are kept open.

5. Appeal allowed by way of remand.

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)