CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD
REGIONAL BENCH - COURT NO. – I

Misc Application No.ST/ROA/30309 of 2025
in
Service Tax Appeal No. 199 of 2012
(Arising out of **Order-in-Appeal** No.34/2009 (V-I) (ST) dated 17.11.2011 passed by Commissioner of Central Excise, Customs & Service Tax (Appeals), Visakhapatnam)

Muppidi Enterprises .. **APPELLANT**
D.No. 7-5-5/29,
Pandurangapuram,
Visakhapatnam,
Andhra Pradesh – 530 003.

VERSUS

Commissioner Of Central Excise And Service Tax Visakhapatnam - I .. **RESPONDENT**
Port Area,
Visakhapatnam,
Andhra Pradesh – 530 035.

APPEARANCE:
Shri G. Prabhakara Sastry, Advocate for the Appellant.
Shri B. Sangameshwar Rao, Authorized Representative for the Respondent.

CORAM: **HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30531/2025

Date of Hearing: 27.11.2025
Date of Decision: 27.11.2025

[ORDER PER: A.K. JYOTISHI]

The defects pointed out by this Bench vide order dated 08.09.2025 have now been cured as the Learned Advocate has filed the Vakalatnama as well as an affidavit from the appellant. He has explained the reasons why he was not in a position to appear before the Bench when the matter was posted and we find that there is a force in his contention and submission. In view of the same, we allow the Miscellaneous Application filed for Restoration of Appeal. With the consent from both the sides, we now also take up this matter for final hearing today itself.

2. We find that the issue in this matter pertains to classification and demand thereof on certain specific taxable services namely Commercial or Industrial Construction Service, Manpower Recruitment Agency Service and Technical Testing and Analysis Service. Original Adjudicating Authority had confirmed the demand as well as imposed penalty on the appellant after giving certain relief. Thereafter, on appeal before the Commissioner (Appeals), the Commissioner (Appeals) has held up the said Order-in-Original in full. Appellants are in appeal against the said impugned order.

3. We find that the Commissioner (Appeals) has gone through the Order-in-Original and the findings of the original Adjudicating Authority. The appellant had, inter alia, taken various grounds in their defence including that works contract service becomes liable to service tax from only 01.06.2007 and the demand on that count cannot sustain for the period prior to that, which has been confirmed in the Order-in-Original. Regarding Technical Testing and Analysis Service, the appellant have contested the said confirmation of demand on the ground that they did not have any infrastructure to conduct the testing and they did only preliminary and handed over the sample to the laboratory and have also contended that the demand is been made on the entire amount of bill without giving them any abatement of "Cum tax price".

4. We find that Commissioner (Appeals) has not gone into details of these submissions and has independently examined these aspects without taking into account the law position as well as factual matrix, as also the submissions made by the appellant. For example, it is obvious that no demand under Works Contract Service can survive for the period prior to 01.07.2007. We find that the order passed by the Commissioner (Appeals) is not a detailed order and therefore there is a clear breach of principles of natural justice in deciding the matter in a cursory manner. In view of the same, we remand the matter

back to the Commissioner (Appeals), who shall go through their submissions made by the appellant at the time of hearing before the Commissioner (Appeals) and thereafter pass a detailed and reasoned order, keeping in view the factual matrix and law points.

5. Appeal allowed by way of remand.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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