IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA

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Appeal No.ST/77063/2017

Arising out of order-in-appeal No. 107/HWH/ST/2017-18 dated 31.08.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Kolkata-II.

M/s. Corona Steel Industry Pvt. Ltd.

...APPELLANT(S)

VERSUS

Commissioner of Central Excise & Service Tax, Kolkata-II

...RESPONDENT (S)

APPEARANCE

Shri Nilotpal Chowdhury, Advocate for the Appellant (s)

Shri. S. Guha, A.C. (AR) for the Respondent (s)

CORAM:

SHRI P. K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

Date of Hearing/Decision:-23.02.2018

ORDER NO. FO/A/75780/2028

Per Shri P. K. Choudhary :

Briefly stated the facts of the case are that during the audit of the records it was noticed that in accordance to the comparative study of ST-3 Returns filed on GTA Service along with expenditure incurred as per ledger of the Carriage Inward and Outward there was a short payment of service tax. The Adjudicating authority confirmed the demand of Service Tax of Rs.1,65,221/- alongwith interest and imposed penalties. By the impugned Order the Commissioner (Appeals) modified the Adjudication Order.

2. Heard both sides and perused the appeal records.

3. The Learned Advocate appearing on behalf of the appellant submitted that the Commissioner (Appeals) confirmed the demand of Service Tax of Rs. 1,15,533/- on GTA Service and Rs.49,688/- on Business Auxiliary Service. The appellant requested to the lower authorities to disclose the method of calculation. It is further submitted that the appellant had paid the Service Tax along with interest as per their assessment. The department had not given the method of calculation in respect of the impugned demand.

4. I find that the appellant had paid the tax alongwith interest as per their assessment. In such situation, the department should have explained the details of demand.

5. In view of the above discussion, the matter is remanded to the Adjudicating authority to decide afresh after considering the submission of the appellant and to pass order in accordance with law. The appeal is allowed by way of remand.

(Operative part of the order all ready pronounced in the open court)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

T.K.