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

S.T.Appeal No.52/09

(Arising out of Order-in-Original No.21/ST/Commr./2008 dt.28.11.2008 passed by Commissioner of Central Excise, Patna)

M/s B. S. N. L., Samastipur

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise, Patna

Respondent (s)

Appearance:

Shri A. K. Sahoo, Adv. for the Appellant (s)
Shri A. K.Biswas, Supdt. (AR) for the Revenue (s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER
HON'BLE SHRI BIJAY KUMAR, TECHNICAL MEMBER

Date of Hearing : 19.07.2018
Date of Decision : 19.07.2018

ORDER NO.FO/76460/2018

Per Shri Bijay Kumar :

The present appeal has been filed M/s B. S. N. L. in pursuance to the impugned Order-in-Original No.21/ST/Commr./2008 dt.28.11.2008 passed by Commissioner of Central Excise, Patna.

2. It is the submission of the ld.Advocate on behalf of the appellant that they have calculated the service tax based on the computerized software called as "Trichur Package" and the same has been produced before us, which shows that there is no liability on the part of the appellant. The only dispute remains with regard to quantification of the duty amount.

3. The ld.D.R. appearing on behalf of the Revenue, has justified the impugned order and submits that the quantification is reduced. However, he prays that the matter should be remanded back to the original authority for re-quantification of duty.

4. The situation being so, we remand the matter back to the adjudicating authority for quantification of duty made by the appellant and compared with the records available with the Department. Since the matter is an old one pertaining to the year 2009, a dateline is required to be fixed. Accordingly, the present matter should be decided by the adjudicating authority within the period of three months from the date of receipt of this Order.

5. Needless to mention, a reasonable opportunity of hearing shall be accorded to the appellant and the Appellant will co-operate with the Department by not seeking any adjournment.

6. In the result, the appeal is allowed by way of remand.

(Operative part of the Order was pronounced in the open Court.)

Sd/ Sd/

(P. K. CHOWDHARY)
MEMBER (JUDICIAL)

(BIJAY KUMAR)
MEMBER (TECHNICAL)

mm