

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.219 of 2011

(Arising out of Order-in-Original No.09/S.Tax/Commr./2011 dated 28 February 2011 passed by Commissioner of Central Excise & Service Tax, Jamshedpur.)

M/s. Tata Steel Ltd.
(Jamshedpur-831001)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Jamshedpur

.....Respondent

(143, New Baradwari, Sakchi,
Jamshedpur-831001)

APPEARANCE

Dr.Samir Chakraborty, Sr.Advocate & Shri Abhijit Biswas, Advocate for the Appellant (s)
Shri K.Choudhary, Authorized Representative for the Respondent

**CORAM: HON'BLE SHRI P. ANJANI KUMAR, MEMBER(TECHNICAL)
HON'BLE SHRI P. DINESHA, MEMBER(JUDICIAL)**

FINAL ORDER NO. 76163/2019

DATE OF HEARING : 27 August 2019
DATE OF DECISION : 27 August 2019

P. ANJANI KUMAR :

Learned Counsel for the appellant submits that the impugned period is from January 2005 to September 2006 and the show cause notice was issued on 8 February 2010 and adjudication order was passed on 20 February 2011. Learned Counsel further submits that they have not replied to the show cause notice and though have been given three personal hearings, they could not participate as they requested for adjournment, on the third occasion also. Therefore the impugned order remains passed *ex parte* without considering the

submissions of the appellants. Under such circumstances, it would be in the interest of justice that the issue goes back to the appellate authority for passing an order after duly hearing the appellants. The learned Counsel for the Appellants submits that they have no objection if the matter is remanded back to the Commissioner so as to be decided after giving due consideration to their submissions and an opportunity for being heard.

2. Learned Authorized Representative for the department has no objection to the same.

3. In the result we set aside the impugned order and allow the appeal by way of remand. We direct that the adjudication proceedings shall be completed within a period of 12(twelve) weeks from the date of receipt of this order. The appellants are directed to cooperate with the authorities so as to expedite the proceedings. Needless to say that they would not take adjournments. All issues are kept open.

(Dictated and pronounced in the open Court.)

SD/

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

SD/

(P. DINESHA)
MEMBER (JUDICIAL)