

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 79729 of 2018

(Arising out of Order-in-Appeal No.388/S.Tax-I/Kol/2018 Dated 12.06.2018 passed by Commissioner of CGST & Central Excise, Haldia Commissionerate.)

M/s. Everett Logistics Pvt. Ltd.

(Shanti Niketan Building, 8, Camac Street,
Suite No. 209, Kolkata-700017)

Appellant

VERSUS

Commr. of CGST & Central Excise, Kolkata North Commissionerate

(GST Bhawan, 180, Shantipally,
Rajdanga Main Road, Kolkata-700107)

Respondent

APPEARANCE :

Mr. Timir Baran Chatterjee, CA & Mrs. Mitaly Borpuzari, Tax Assistant
for the Appellant

Mr. A. Roy, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75274/2023

Date of Hearing : 28 April 2023

Date of Decision : 28 April 2023

PER ASHOK JINDAL:

On perusal of the impugned order as well as the submissions made by the Learned Counsel for the Appellant, we find that the grounds taken before us have not been agitated before the Adjudicating Authority.

2. In view of this, we set aside the impugned order and remand back to the Adjudicating Authority to re-adjudicate the matter after giving reasonable opportunity of hearing to the Appellant.

3. Thus, the Appeal is disposed of by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court.)

Sd/-

(Ashok Jindal)
(Member (Judicial))

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja