

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Service Tax Appeal No.75154 of 2014

(Arising out of Order-in-Original No.CCE/BBSR-II/S.Tax/No.12/COMMISSIONER/2013 dated 22.10.2013 passed by Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar-II.)

M/s.Jagat Janani Services

(At-Nambira, Bamebari, JodaKeonjhar, Odisha-758034)

...Appellant

VERSUS

Commissioner of Central Excise, Bhubaneswar-II

(C.R. Building, RajaswaVihar, Bhubaneswar-751007, Odisha.)

.....Respondent

APPEARANCE

Shri K.K.Acharya & Shri N.K.Dash, both Advocates for the Appellant (s)
Shri J.Chattopadhyay, Authorized Representative for the Revenue

CORAM:HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 75847/2023

DATE OF HEARING : 27 June 2023

DATE OF DECISION : 27 June 2023

Per : K. ANPAZHAKAN :

The Appellant has filed the present appeal against the impugned order confirming the demand of Rs. 4,51,51,404/-. The demand has been raised mainly based on the difference observed by the department between the ST-3 figures and the figures available in the Balance sheet for the period from October 2006 to September 2011.

2. The Ld.Counsel for the appellant stated that during the month of personal hearing, they have submitted a reconciled statement based on their statutory documents. The Appellant has made the following submissions during the hearing;

(i) For the years 2006-07 and 2007-08, the demand has been confirmed under Cargo Handling Service/ Mining Service, whereas the service rendered by them was only supervisory in nature.

(ii)They have submitted reconciliation to the adjudicating authority for all the financial years. But, the adjudicating authority has not given any finding based on the reconciled statement.

(iii)For some periods, the amount received include pure reimbursements of expenses and statutory payments.However, the adjudicating authority has not considered their submissions and rejected it as an afterthought.

3. In view of the above submission, they prayed for setting aside the impugned order and requested for remanding it back to the adjudicating authority to look into the documents submitted by them along with reconciliation statement and decide the case afresh.

4. Heard both sides and perused the appeal records.

5. We have gone through the impugned order and we find that the appellant has submitted a reconciliation statement. We find that there is no clear cut findings by the Adjudicating Authority for rejecting the reconciliation submitted by them. The Appellants claim for receipt of reimbursements of expenses incurred has also not been examined.

6. In view of the above, we set aside the impugned order and remand the matter back to the adjudicating authority to pass a speaking order after going through the reconciliation statement along with relevant documents submitted by the appellant.

Appeal is allowed by way of remand to the adjudicating authority.

(Dictated and pronounced in the open Court.)

Sd/

(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

Sd/

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)