

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

REGIONAL BENCH – COURT NO.1

**Service Tax Appeal No. 76545 of 2019**

(Arising out of Order-in-Appeal No. 19/KOL-South/2019 dated 14.02.2019 passed by Commissioner of CGST & CX, (Appeal-I) Kolkata.

**M/s. Vima Foods Pvt. Ltd.**

(411, 25A, Abanindranath Thakur Sarani (Camac Street), Kolkata-700016)

**...Appellant**

*VERSUS*

**Commr. Of CGST & CX, Kolkata South Commissionerate**

(GST Bhawan, (8<sup>th</sup> Floor)180, Shantipally, Kolkata-700107)

**....Respondent**

**APPEARANCE :**

Mrs. Bhawana Singh, Advocate for the Appellant

Mr. P. k. Ghosh, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR MEMBER(JUDICIAL)**

**FINAL ORDER No,76089/2023**

DATE OF HEARING : 27.06.2023

DATE OF DECISION:27.06.2023

**PER Mr. R. MURALIDHAR**

The appellant was issued Show Cause Notice on the ground that they have not paid the Service Tax for the Legal Services used during the period 2012-13 and 2013-14. In the due course demands were confirmed by the lower authorities. Being aggrieved, the appellant is before the table.

2. The Ld. Consultant submits that though the amounts in the Balance Sheet the entire expenditure was shown under Legal and Professional services, in fact the amounts showed therein have been paid to various Professional consultants only and do not pertain to legal services payment at all. She submits details of such payments were made to various Management and professional consultants.

3. She also submits that the expenses were properly recorded under expenses account in the Balance Sheet, which are relied upon for issue of Show

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Cause Notice. Hence the allegation of suppression is not illegally sustainable. Accordingly, demand which for the extended period would not be sustainable .

4. The Ld. AR submits that the appellants never submitted the evidence towards payment to various consultant and professionals. Further he submits that only an account of scrutiny of their Balance Sheet the Dept. came to know that no service time have been paid on Legal Services.

5. Heard with sides and considered the submission.

6. Admittedly the appellant has not placed the evidence before the authorities. The Consultant submits that the entire expenditure shown under the legal and professional service consists of service received by them from others consultant only. Therefore, I remand the matter to the Adjudicating Authority. The appellant is allowed to produce all the documents in respect of their submissions both on merits and on limitation before the Adjudicatory Authority. The Adjudicating Authority will follow the principles of natural justice and pass an order within 3 months from the date of receipt of this Order.

Sd/-

**(R. Muralidhar)**  
**Member (Judicial)**

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