

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.76250 of 2018

(Arising out of Order-in-Original No.26-27/COMMR/CGST & CX/KOL/NORTH/2017-18 dated 21.12.2017 passed by Commissioner of CGST & CX, Kolkata North Commissionerate.)

M/s. Mackintosh Burn Limited

(D-1/1, Gillander House, 8, Netaji Subhas Road, Kolkata-700001.)

...Appellant

VERSUS

Commissioner of CGST & CX, Kolkata North Commissionerate

.....Respondent

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

APPEARANCE

Shri Kartick Kurmy, Advocate for the Appellant (s)

Shri J.Chattopadhyay, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)

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

FINAL ORDER NO.76669/2023

DATE OF HEARING : 14 September 2023

DATE OF DECISION : 14 September 2023

Per : ASHOK JINDAL :

Today, when the matter was called, the Ld.Counsel for the appellant fairly agreed that during the course of adjudication they could not produce the documents with regard to calculation of the impugned demands. It is his submission that if the documents are considered by the adjudicating authority, the demand could have been reduced and the reduced demand they have already paid along with interest. In that circumstances, it would be in the interest of justice, that the matter be re-adjudicated by the adjudicating authority only for quantification of demands. Therefore, we set aside the impugned order and remand the matter back to the adjudicating authority for calculation of demands only. The appellant is directed to produce all relevant documents in

respect of their claim of calculation of demand within 15(fifteen) days before the adjudicating authority. Thereafter the adjudicating authority shall examine those documents, give a personal hearing to the appellant and thereafter the adjudicating authority shall pass the order in accordance with law within 3(three) months thereon. Appeal is disposed of by way of remand.

(Dictated and pronounced in the open Court.)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

sm