

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No. 75351 of 2015

(Arising out of Order-in-Original No.30/Commissioner/ST/Haldia/Adjn/2014 dated 18/12/2014 passed by Commissioner of Central Excise & Service Tax, Haldia Commissionerate)

M/s Ennore Coke Limited

(JL No. 128, Village: Aliachak, Haldia,
District: East Midnapur, Haldia-721602)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Haldia

.....Respondent

(25, Princep Street, Kolkata-700072)

APPEARANCE

NONE for the Appellant (s)

Shri J. Chattopadhyay, Authorized Representative for the Revenue

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

HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75624/2024

DATE OF HEARING : 3 April 2024

DATE OF DECISION : 3 April 2024

Per : ASHOK JINDAL :

Today when the matter was called, neither has anyone appeared on behalf of the appellant nor has any request for adjournment been received from the appellant. On perusal of record, we find that appeal itself can be taken up for disposal at this stage. Therefore, matter was taken up for disposal.

2. The facts of the case are that Show Cause Notice dated 14/3/2014 was issued to the appellant demanding Service Tax on the activity of 'Transportation of goods by road' service. The appellant could not file Reply to the Show Cause Notice and thereafter a Notice of Hearing was sent to the appellant to appear on 17/09/2014, 24/09/2014, 08/10/2014 and 15/10/2014. As the appellant could not appeared before the Adjudicating Authority, he confirmed the demand as proposed in the Show Cause Notice without going into the merits of the case.

3. We find that in this case, the appellant has not able to give their defense Reply or could not appear before the Adjudicating Authority, no merits have been discussed by the Adjudicating Authority in the impugned Order. In the interest of justice, we set aside the impugned order and remand the matter back to the Adjudicating Authority to decide the issue on merits after giving opportunity to the appellant to appear before him.

4. In these terms, the appeal is disposed of by way of remand.

(Dictated and pronounced in the open Court.)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(RAJEEV TANDON)
MEMBER (TECHNICAL)