

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax No. 12 of 2011**

(Arising out of Order-in-Original No.58/Commr/ST/BOL/2010 dated 04.10.2010
passed by Commissioner of Central Excise and Service Tax, Bolpur)

M/s. Evergreen Construction Pvt. Ltd. : **Appellant**
Radhakrishna Pally, Benachity,
Durgapur-713213, Dist.-Burdwan, West Bengal
VERSUS

Commissioner of Central Excise, Bolpur : **Respondent**
Commissionerate.
Sian, Bolpur, Birbhum, West Bengal-731 204

APPEARANCE:

Shri Kartik Kurmy, Advocate for the Appellant

Shri J.Chattopadhyay, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75939/ 2024

DATE OF HEARING/ DECISION :10.05.2024

Order : [Per Shri Ashok Jindal]

Today when the matter was called, the Ld. Counsel for the appellant submitted that during the course of the investigation they were not having documents in support of their claim for non payment of Service Tax. During the impugned period, without going into the merits of the case, he further submits that at present he is having other documents which are relevant for adjudication of the impugned case. Therefore, he prayed that matter be remanded back to the Ld. Adjudicating Authority for fresh adjudication.

2. The Ld. Authorized Representative did not object to that.

3. In view of the submission made by the Ld. Counsel for the appellant we set aside the impugned order and remand matter back to the adjudicating authority for fresh adjudication keeping all the issues open.

4. It is pertinent to mention here that within one month of receipt of this order, the appellant shall approach to the adjudicating authority for fixing a date of hearing and thereafter, adjudicating authority shall fix a date of hearing and after the conclusion of the hearing, the adjudicating authority shall pass an order within three months thereof.

(Dictated and pronounced in the open court)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

(ASHOK JINDAL)
MEMBER (JUDICIAL)