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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76019 of 2024

(Arising out of Order-in-Original No. 06/S.T./Aayukta/2023 dated 01.02.2023 passed by the Principal Commissioner of C.G.S.T. and Central Excise, Central Revenue Building (Annexe), 3rd Floor, Birchand Patel Path, Patna, Bihar – 800 001)

M/s. Intelligence Security of India **: Appellant**
GD-1, 175-A, Namaskar Enclave,
Pataliputra Colony, Patna – 800 013

VERSUS

Principal Commissioner of C.G.S.T. and C.Ex. **: Respondent**
Patna-1 Commissionerate
C.R. Building (Annexe), 3rd Floor, Birchand Patel Path,
Patna – 800 001

APPEARANCE:

Shri Ankit Kanodia, Advocate for the Appellant

Shri S.K. Jha, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75570 / 2025

DATE OF HEARING / DECISION: 03.03.2025

ORDER: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order submitting that in this case the demand of Service Tax has been raised against them on the basis of the difference between the S.T.-3 Returns and Form 26AS obtained from the Income Tax Department, for the period from 2015-16 to 2016-17.

1.1. It is the contention of the Ld. Counsel appearing on behalf of the appellant that they had supplied the work order and other details to the adjudicating authority, but the impugned order has been passed ex-parte and even the defence reply filed by them has not been considered by the adjudicating authority while adjudicating the case.

1.2. It is his further submission that although some of the documents were provided, all of the work others and other related documents could not be provided before the adjudicating authority. In these circumstances, he prayed that the matter be remanded back to the adjudicating authority for fresh adjudication.

1.3. He also submitted that the whole of the demand is barred by limitation.

2. Heard both the Ld. Counsel for the appellant and the Ld. Authorized Representative of the Revenue and perused the records.

3. On perusal of the records, we find that the ld. adjudicating authority gave three opportunities to the appellant, but the appellant could not appear before the ld. adjudicating authority. Therefore, the ld. adjudicating authority passed an ex parte order.

4. Today, when the matter was called, the Ld. Counsel for the appellant appearing before us has undertaken to appear before the adjudicating authority as and when the matter would be fixed before the adjudicating authority.

4.1. In these circumstances, we are of the view that the matter is required to be remanded back to the adjudicating authority, to decide the issue on merits, after following the principles of natural justice. Therefore, the impugned order is set aside and the matter is remanded back to the adjudicating authority, keeping all issues open, with the direction to the appellant to appear before the adjudicating authority within seven days from the date of receipt of this Order and fix the date of final hearing of the matter. Thereafter, the adjudicating authority shall fix the date of hearing and after conclusion of the hearing, the adjudicating authority shall pass an appropriate order in accordance with law within sixty days thereafter.

5. In these terms, the appeal is disposed of.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd