

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 76311 of 2016**

(Arising out of Order-in-Original No.61/COMMR/ST/BOL/16 dated 31.03.2016
passed by Commissioner of Central Excise & Service Tax, Bolpur)

M/s. Super Smelters Ltd.

Jamuria Industrial Area, Post-Ikra, Jamuria-713336, District-
Burdwan, West Bengal

: Appellant

VERSUS

**Commissioner of Service Tax & Central Excise,
Bolpur Commissionerate**

Sian, Bolpur Commissionerate, Sian, Bolpur-731204, Dist.-
Birbhum, West Bengal

: Respondent

With

Service Tax Appeal No. 76312 of 2016

Sanjay Agarwal

Vice President, Jamuria Industrial Area, Post-Ikra,
Jamuria-713336, District-Burdwan, West Bengal

VERSUS

**Commissioner of Central Excise & Service Tax,
Bolpur Commissionerate**

Sian, Bolpur Commissionerate, Sian, Bolpur-731204, Dist.-
Birbhum, West Bengal

APPEARANCE:

Shri Arnab Chakraborty, Advocate for the Appellant

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

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.76439-76440/ 2025

DATE OF HEARING :02.06.2025

Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the
impugned order wherein the demand has been
raised on the appellant on the basis of investigation
conducted at Hyderabad -II, Commissionerate
against M/s AMR Construction Ltd.

2. The matter was adjudicated. Demand of Service Tax was confirmed against the appellant and penalties were also imposed.

3. During the course of hearing the Ld. Counsel for appellant submits that these impugned Show Cause Notice has been issued based on the investigation conducted by Commissionerate Hyderabad II, against M/s AMR Construction Ltd. and no witness statements and other documents were supplied to the appellant to counter the allegation alleged in the Show Cause Notice. In that circumstances, it is his prayer that matter be remanded back to the Adjudicating Authority for fresh adjudication after providing all the relevant documents to deal the case.

4. Considering the submission made by the Ld. Counsel for the appellant we find it appropriate that the basis on which Show Cause Notice has been issued the said document are required to be supplied to the appellant. Therefore, we set aside the impugned order and direct the Adjudicating Authority to first supply the relied upon documents and on the basis of which the Show Cause notice has been issued to the appellant and thereafter give an opportunity to the appellant to file defence reply. On filing the reply by the appellant, the Adjudicating Authority shall adjudicate the matter after affording reasonable opportunity of being heard to the appellant.

5. Appeals are disposed of by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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