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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75330 of 2019

(Arising out of Order-in-Appeal No. 563/S.Tax-I/Kol/2018 dated 26.10.2018 passed by the Commissioner of C.G.S.T. & C.X. (Appeal-I), Kolkata, G.S.T. Bhawan, 8th Floor, 180, Shantipally, Kolkata – 700 107)

M/s. Manaksia Limited **: Appellant**
Mezzanine Floor, North West Corner,
6, Lyons Range,
Kolkata – 700 001

VERSUS

Commissioner of C.G.S.T. and Central Excise **: Respondent**
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road,
Kolkata – 700 107

APPEARANCE:

Shri Arnab Chakraborty, Advocate, for the Appellant

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

CORAM:

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

FINAL ORDER NO. 76622 / 2025

DATE OF HEARING / DECISION: 24.06.2025

ORDER:

At the outset, the Ld. Counsel appearing on behalf of the appellant submits that there is an apparent error in the impugned Order-in-Appeal dated 26.10.2018 passed by the Ld. Commissioner of C.G.S.T. and Central Excise (Appeal-I), Kolkata. He referred to the Order-in-Original dated 27.08.2012 wherein the ld. adjudicating authority has confirmed a demand of Rs.20,46,132/- and appropriated an amount of Rs.4,53,351/- towards the demand so confirmed. He submits that in the impugned Order-in-Appeal, however, the ld. appellate authority has considered the amount of Rs.6,06,575/- as the admitted demand. Accordingly, the Ld. Counsel for the appellant states that there is an error apparent on the record as the appellant had not admitted the liability of Rs.6,06,575/- as recorded in the impugned order and submits that the Ld. Commissioner (Appeals) should have set aside the demand of Rs.15,92,781/- [Rs.20,46,132/- - Rs.4,53,351/-], thereby confirming only Rs.4,53,351/-, which has not been done. In view of these submissions, he has prayed for setting aside the impugned order and remanding the matter to the Ld. Commissioner (Appeals), for re-verification of the admitted liability and passing appropriate orders.

2. The Ld. Authorized Representative of the Revenue did not raise any objection towards remanding the matter for re-verification of the above issue.

3. Heard the parties.

4. I find that the appellant is questioning the calculation of the Service Tax liability as done in the impugned order. As per the Order-in-Original, there was an admitted liability of only Rs.4,53,351/-, which had been appropriated by the ld. adjudicating authority in the said order. However, in the impugned Order-in-Appeal, the Ld. Commissioner (Appeals) has confirmed the admitted liability as Rs.6,06,575/-. Thus, I am of the view that this aspect needs to be re-verified. Accordingly, the demand confirmed and liable to be set aside, are to be re-worked out.

5. In these terms, I set aside the impugned order and remand the matter back to the Ld. Commissioner (Appeals), for the purpose of re-verifying the admitted liability of the appellant and pass appropriate orders, after affording reasonable opportunity of hearing to the appellant.

6. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd