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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76387 of 2025

(Arising out of Order-in-Appeal No. 270-280/ST/RKL-GST/2024 dated 28.01.2025 passed by the Commissioner (Appeals) GST, CX & Customs Central Revenue Building, Rajaswa Vihar, Bhubaneswar -7)

M/s., Prasanta Kumar Badhai, **: Appellant**
At: Bhikampur, PO Parmanpur,
Dist Sambalpur, Pin-768200

VERSUS

The Commissioner of GST & Central Excise, **: Respondent**
Sambalpur-1 Division, Sambalpur

WITH
Service Tax Appeal No. 76388 of 2025

(Arising out of Order-in-Appeal No. 270-280/ST/RKL-GST/2024 dated 28.01.2025 passed by the Commissioner (Appeals) GST, CX & Customs Central Revenue Building, Rajaswa Vihar, Bhubaneswar -7)

M/s., Jyotsna Bhoi, **: Appellant**
At: Bhikampur, PO Parmanpur,
Dist Sambalpur, Pin-768200

VERSUS

The Commissioner of GST & Central Excise, **: Respondent**
Sambalpur-1 Division, Sambalpur

APPEARANCE:

Shri Niranjan Swain, Advocate for the Appellant

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

CORAM:

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

FINAL ORDER NOs.77397-77398/2025

DATE OF HEARING / DECISION: 03.09.2025

ORDER: [PER SHRI R. MURALIDHAR]

Being satisfied with the explanation given, we allow the miscellaneous petitions.

2. At this juncture, the Ld. Authorized Representative of the Revenue submits that the matter is in a short compass. It is submitted that vide the impugned Order-in-Appeal, the Ld. Commissioner (Appeals) has set aside the Order-in-Original on the ground that the present appellant (respondent before the Ld. Commissioner (Appeals)] did not appear for the personal hearings granted on multiple occasions.

3. We have taken up the appeals for disposal with the consent of both the sides.

4. On going through the Order-in-Appeal, we find that the Ld. Commissioner (Appeals) has dismissed a bunch of eleven appeals on a bunch of eleven appeals on the ground that the appellants have not appeared before him for the personal hearings itself.

5. In the interest of justice, we take the view that the appellants should be given an opportunity to make their submissions before the Ld. Commissioner (Appeals) towards the appeals filed by the Revenue.

6. Accordingly, we remand the matter back to the Ld. Commissioner

(Appeals), to decide the issue on merits after following the principles of natural justice. Since the issue pertains to the year 2016-17, the Ld. Commissioner (Appeals) is directed to complete the proceedings within a period of four months from the date of receipt of this Order. The appellants are directed to co-operate in the appellate proceedings by attending the personal hearings granted without seeking any adjournments.

5. The appeals stand disposed of thus.

(Dictated and pronounced in the open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp