

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
EASTERN ZONAL BENCH : KOLKATA  
REGIONAL BENCH – COURT NO. 1  
Service Tax Appeal No. 75151 of 2023**

(Arising out of Order-in-Appeal No.42/GHY/CE(A)/TEZPUR/2022 dated 06.12.2022  
passed by Commissioner of CGST, Customs & C.Ex, Guwahati)

**MS Arup Sen Deka**  
Balipara, Assam.

**: Appellant**

**VERSUS**

**Commissioner of CGST, Customs & Central Excise,  
Guwahati**  
GST Bhawan, 3<sup>rd</sup> Floor, Kedar Road, Machkhowa,  
Guwahati-781001, Assam.

**: Respondent**

**APPEARANCE:**

Ms. Chanreye Alam Gupta, Advocate for the Appellant

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

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 77736/ 2025**

DATE OF HEARING :13.11.2025

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**Order : [Per Shri Ashok Jindal]**

The appellant is in appeal against the impugned order praying that impugned order has been an ex-parte order without giving reasonable opportunity to the appellant and prayed that impugned order is to be set aside and matter be remanded back to the Adjudicating Authority for fresh adjudication.

2. Heard the parties. Considered the submission.
3. I have gone through the records placed before me. On the basis of record I found that the Adjudication order was passed on 16.03.2021 during the Covid period itself and without giving reasonable

opportunity of being heard to the appellant as it was Covid period wherein physical hearing could not take place properly. Further on appeal the Ld. Commissioner (Appeal) has also granted only one hearing to the appellant and on the said date neither appellant nor respondent appeared before the Ld. Commissioner (Appeal) and he passed the ex-parte order.

4. In view of the above, I am of the view that for fair adjudication an opportunity of being heard to be granted to the appellant therefore, I set aside the impugned order and remand matter back to the Adjudicating Authority for fresh adjudication. If appellant wishes to file any document the said document shall be filed within 30 days from today before the Adjudicating Authority and thereafter the Adjudicating Authority shall fix a date of hearing and on that day if appellant failed to appear before the Adjudicating Authority the Adjudicating Authority shall be at the liberty to pass an order on the basis of available records as per law.

5. Appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)