

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 76824 of 2017**

(Arising out of Order-in-Original No. CCE/BBSR-II/S.Tax/No.01/COMMISSIONER/2014 dated 16.01.2014 passed by Commissioner of Central Excise, Customs & Service tax, Bhubaneswar-II )

**M/s. JBS Construction**

(Prop. Shri Praksh Chandra Jena  
C/o Sri Babuli Patra,  
Sri Shankar Tripathy  
At-Uparbalijhudi, Inderapalli, (Back site of Fertilizer High School)  
P. O. Sonarparbat, Dist. Sundergarh, Odisha-769016)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Rourkela**

(KK 42, Civil Township, Rourkela-769004)

**Respondent**

**APPEARANCE :**

MR. Kartik Kurmy & Ms. Ritika Kurmy, both Advocate for the Appellant  
Mr. S. K. Jha, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.77855/2025**

Date of Hearing : 27<sup>th</sup> November 2025

Date of Decision : 27<sup>th</sup> November 2025

**PER R. MURALIDHAR**

The appellant has filed the present appeal being aggrieved by OIO dated 16/01/2014. The appellant's business premises were demolished and they were not staying in the premises where the Personal Hearing Notices were sent to them. Therefore, they could not attend the Personal Hearings granted by the Adjudicating Authority. The impugned OIO was passed *ex-parte*.

2. The Learned Counsel appearing on behalf of the appellant submits that in the interest of justice an opportunity may be given to

the appellant to make submissions before the Adjudicating Authority with documentary evidence.

3. Considering the fact that the appellant went unrepresented at the time of Personal Hearings and the issue pertains to the service rendered by them during the period 2007-08 to 2011-12, we remand the matter to the Adjudicating Authority to take up the case on merits.

4. The Adjudicating Authority shall follow the principle of natural justice and finalize the issue within 4 months from the date of receipt of this communication.

5. The appeal stands disposed off thus.

(Dictated and pronounced in the open court.)

**Sd/-**  
**(R. Muralidhar)**  
**Member (Judicial)**

**Sd/-**  
**(K. Anpazhakan)**  
**Member (Technical)**

Pooja

