

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75788 of 2016**

(Arising out of Order-in-Original No.32/COMMR/ST-I/KOL/2015-16 dated 22.01.2016 passed by Commissioner of Service Tax, Kolkata)

Commissioner of CGST & C.Ex, Kolkata, : **Appellant**
180, Shantipally, Rajdanga Main Road, Kolkata-700 017

VERSUS

M/s. R.D.Motors Pvt. Ltd. : **Respondent**
Regent Sagar, VIP Road, Raghunathpur(N),
Deshbandhu Nagar,
Kolkata.

APPEARANCE:

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

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77864/ 2025

DATE OF HEARING :02.12.2025

Order : [Per Shri Ashok Jindal]

The Revenue is in appeal against the impugned order wherein the Ld. Adjudicating Authority has dropped certain part of the demand for which Show Cause Notice has been issued for difference in figures on the basis of ST3 returns and balance sheet.

2. The Revenue is in appeal on the ground that as no agreement was produced by the Respondent during the proceedings therefore, the order of the Adjudicating Authority is defective.

3. Heard the Ld. Authorized Representative. Considered the submissions.

4. It is an admitted fact that the agreement between the TATA Motors and the Respondent was never part of the Show Cause Notice. In that circumstances, the Revenue cannot raise the said issue before this Tribunal.
5. In view of this, we hold that the appeal filed by Revenue is not maintainable before this Tribunal.
6. Accordingly the said is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)