IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA
Court No.1

Service Tax Appeal No.76312 of 2025

(Arising out of Order-in-Original No.05/ST/Commissioner/2023 dated 09.02.2023 passed by Commissioner of CGST & Central Excise, Patna)

Ajay Kumar Mandal
(Ground Floor,Ward No.19,Shri Anish Kumar Tirhut Colony,Madhubani Town, Madhubani-847211)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Patna
(CTTC Building,3-5th Floor,Sanchar Parishar, Buddha Marg, Patna-800001)

Respondent

Appearance:
Ms.Shreya Mundhra, Advocate for the Appellant
Shri S.K.Singh, Authorized Representative for the Appellant

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

DATE OF HEARING : 11 MARCH 2026
DATE OF DECISION : 11 MARCH 2026

FINAL ORDER NO.75465/2026

Per Ashok Jindal :

Today, when the matter was called, both sides submitted that during the course of adjudication, the appellant neither appeared before the adjudicating authority nor provided any relevant documents for adjudication of the case.

2. The ld.Counsel appearing on behalf of the appellant submits that the appellant was engaged in providing the various services rendered to various Bihar State Government Departments and Authorities for construction of roads and bridges and for construction of senior secondary schools on panchayat level in Bihar and the services as a sub-contractor to M/s Lloyd Insulation (India) Ltd. in connection with the Bihar State Education Infrastructure Development Corporation

Limited (BSEIDCL), which are exempted from payment of service tax under various Notifications.

3. Admittedly, the appellant neither appeared before the adjudicating authority nor provided any documents for proper adjudication of the case. In that circumstances, it would be in the interest of justice, set aside the impugned order and remand the matter back to the adjudicating authority to do a fresh adjudication.

4. The appellant is directed to file all the relevant documents before the adjudicating authority within 30 days from the date of receipt of this order and thereafter, the adjudicating authority shall decide the issue on merit within 60 days.

5. Accordingly, we set aside the impugned order and remand the matter back to the adjudicating authority for denovo adjudication as directed hereinabove.

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

(Operative part of the order was pronounced in the open Court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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