

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76560 of 2016

(Arising out of Order (De Novo) No. 142/COMMR/DGP/2015-16 dated 22.03.2016 passed by the Commissioner of Central Excise, Service Tax and Customs, Durgapur Commissionerate, Satyajit Roy Sarani, City Centre, Durgapur – 713 216, District: Burdwan, West Bengal)

M/s. United Transport Co.

: Appellant

A/7, Abinindra Bithi,
Beside Syndicate Bank ATM,
City Centre, P.O.: Durgapur,
District: Burdwan, West Bengal – 713 216

VERSUS

**Commissioner of Central Excise, Service Tax
and Customs**

: Respondent

Durgapur Commissionerate,
Satyajit Roy Sarani, City Centre, Durgapur,
District: Burdwan, West Bengal - 713 216

APPEARANCE:

Shri Kartik Kurmy, Advocate,
For the Appellant

Shri Argho Mukherjee, Authorized Representative,
Shri Debapriya Sue, Authorized Representative,
For the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75965 / 2026

DATE OF HEARING / DECISION: 30.07.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called, the Ld. Counsel appearing on behalf of the appellant fairly submitted that they could not place all the work orders before the adjudicating authority. In these circumstances, for fair adjudication of the case, it is prayed that the matter be remanded back to the adjudicating authority for verification of the work orders placed before us and for passing an appropriate order after examination thereafter, in accordance with law.

2. The request made by the Ld. Counsel for the appellant is accepted. In view of this, we set aside the impugned order and remand the matter back to the adjudicating authority for de novo adjudication. The adjudicating authority shall examine all the work orders placed on record by the appellant and also give the opportunity of being heard to the appellant and, thereafter, pass an appropriate order in accordance with law.

3. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd