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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 76340 of 2016**

(Arising out of Order-in-Original No. 06/Commr/ST-I/KOL/2016-17 dated 18.05.2016 passed by the Commissioner of Service Tax-I Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107)

**M/s. Express Ways,** **: Appellant**
16, Kalakar Street, Kolkata-700001

**VERSUS**

**The Commissioner of CGST & Central Excise, Kolkata** **: Respondent**
Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107

**APPEARANCE:**

None for the Appellant

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

**CORAM:**

**HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)**
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.76189/2026**

DATE OF HEARING / DECISION: 16.09.2026

**ORDER: [PER SHRI R. MURLIDHAR]**

Nobody has appeared on behalf of the appellant in spite of notice. Even in the past, the appellant has been granted more than about eight adjournments. This shows that the appellant is not interested in pursuing the appeal. However, in the interest of justice, we have taken up the appeal for disposal, with the help of the Ld. Authorized Representative of the Revenue.

2. We find that in this case, the appellant has been issued a Show Cause Notice stating that he is required

to pay amounts of Rs.12,40,534/- and Rs.40,58,826/- under two different headings. Towards GTA services, the appellant was required to pay Rs.12,40,534/- and towards Supply of Tangible Goods services, it was required to pay Rs.40,58,826/-.

3. We find from the Order-in-Original that the appellant had made a representation before the adjudicating authority, stating that they are not required to pay these amounts since the amount is required to be paid by the recipient of service in the case of 'GTA service' and for 'Supply of Tangible Goods service', the control is with the client who is using the tangible goods.

4. However, the ld. adjudicating authority has given a detailed finding to the effect that the appellant has not brought in any proper documentary evidence to prove their claims.

5. We note that even before the Tribunal, the appellant has not come out with any concrete documentary evidence to counter the stand taken by the ld. adjudicating authority in the Order-in-Original.

6. Considering the same, we dismiss the appeal filed by the appellant. The appellant is given liberty to approach this Bench with ROA petition, if they are in a position to produce the documentary evidence in question, by enclosing the same with their ROA petition.

(Dictated and pronounced in the open court)

**(R. MURALIDHAR)**
MEMBER (JUDICIAL)

**(K. ANPAZHAKAN)**
MEMBER (TECHNICAL)

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