IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.

Application No. ST/Misc.85571/2018
Appeal No.ST/88986/2014

(Arising out of Order-in-Original No. 32/MAK (32) (32)COMMR/RGD/2014-15 dt.30.5.2014 passed by Commissioner of Central Excise, Customs & Service Tax, Navi)

Regal Shipping Marine Service Pvt. Ltd. : **Appellant**

VS

Commissioner of Customs & Central Excise : **Respondent**

Appearance

Shri Bharat Raichandani, Advocate for Appellant

Shri M.K. Sarangi, Jt. Commr. (A.R) for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of hearing : 29/08/2018
Date of decision : 29/08/2018

ORDER NO. A/87262/2018

Per : Dr. D.M. Misra

This is an appeal filed against order-in-original No. 32/MAK (32) (32)COMMR/RGD/2014-15 dt.30.5.2014 passed by Commissioner of Central Excise, Customs & Service Tax, Navi Mumbai.

2. At the outset, the Ld. Advocate Shri Bharat Raichandani for the appellant has fairly submitted that the appellant has not filed a proper reply to the show cause notice. It is his contention that various issues have been raised in demanding service tax from the appellant for the period from October 2007 to March 2012 which needs a detailed submission. He submits that the appellant may be given a last opportunity to submit their detail reply to the show cause notice rebutting the charges leveled thereunder. He undertakes to file reply to the show cause notice immediately on receipt of the order.

3. Ld. AR for the Revenue reiterated the findings of the Ld. Commissioner. He submits that appellants have neither co-operated with the investigation nor submitted reply to the show cause notice; however, he has no objection in remanding the matter to the adjudicating authority.

4. We find that the service tax has been demanded and confirmed in the order for providing various taxable services under the category of 'Storage & Warehousing Service", 'Management, Maintenance or Repairs', 'Transport of Goods by Road Service,' 'Cleaning Service' and 'Supply of Tangible Goods Services' for the period October 2007 to March 2012. Also from the records, we find that the appellant had not submitted reply to the show cause notice. Considering the prayer of the Ld. Advocate for the Appellant and in the interest of justice, we are of the view that the appellant be given an opportunity to furnish their reply to the show cause notice. Consequently, we direct the appellant to file their reply to

the show cause notice, within four weeks from the date of communication of this order and thereafter to participate in the adjudication proceeding without seeking unwarranted and unnecessary adjournments. In any case, we expect that the *de novo* proceedings would be completed within three months from the date of communication of the order. All issues are kept open. Appeal is allowed by way of remand. MA disposed.

(Operative portion of the order pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

SM.