

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

Appeal No. ST/89309/2013, ST/86387 & 88471/2014

(Arising out of Order-in-Original No. 47/ST-II/RS/2013 dated 20.8.2013 and No. 48/ST-II/RS/2014 dated 02.6.2014 passed by the Commissioner of Service Tax, Mumbai-II).
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M/s Dimensions Logistics Services Pvt. Ltd.	Appellant
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Vs.

Commissioner of Service Tax, Mumbai-II	Respondent
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Appearance:

Shri S.S. Gupta, C.A.	for Appellant
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Shri M.K. Sarangi, Addl. Commissioner (AR)	for Respondent
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CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL) HON'BLE MR. P ANJANI KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 28.02.2019

Date of Decision: 28.02.2019

ORDER NO. **A/85429-85431/2019**

Per: Dr. D.M. Misra

These three appeals are filed against respective Orders-in-Original passed by the Commissioner of Service Tax, Mumbai-II.

2. At the outset, learned AR for the Revenue has raised the preliminary objection that on the same issue there are conflicting orders of same Commissioner. In the present set of appeals, the

learned Commissioner has confirmed the demand taking a particular view, whereas in the subsequent order dated 6.8.2005 in the case of same appellant the Commissioner dropped the demand for subsequent period. He submits that to consider the issue from all angles, the matter be remanded to the adjudicating authority to pass a fresh order.

3. Learned C.A. for the appellants does not dispute the same and has no objection in remanding the case.

4. We find merit in the contention of both sides. Consequently, with the consent of both sides, the matter is remanded to the adjudicating authority to decide the issue afresh considering all aspects of the case including the subsequent order passed by the same adjudicating authority. All issues are kept open.

5. Appeals are allowed by way of remand.

(Dictated and pronounced in Court)

(P. Anjani Kumar)
Member (Technical)

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

Sinha