

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service Tax Misc Application no. 85628 of 2022

Service Tax EH Application No. 85637 of 2022

In

Service Tax Appeal No. 85405 of 2020

(Arising out of Order-in-Original No.
MUM/CGST/MW/COMMR/KV/40/2-19-20 dated 29.11.2019 passed
by the Commissioner, CGST, Mumbai West)

M/s. Sodexo Technical Services India Pvt. Ltd.Appellant
1st Floor, Gemstar Commercial Complex,
Ramchandra Lane, Malad (W),
Mumbai

Vs.

Commissioner of CGST, Mumbai WestRespondent
1st Floor, Mahavir Jain Vidyalaya,
CD Burfiwala Road,
Juhu Lane, Andheri (W), Mumbai

APPEARANCE:

Shri Arun Jain, Advocate for the appellant
Shri Nitin Ranjan, DC (AR) for the respondent

CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/85709 / 2022

DATE OF HEARING: 17-08-2022
DATE OF DECISION : 17-08-2022

Per: Corum

The first application seeks 'out of turn' disposal of appeal no. ST/85405/2020 of M/s. Sodexo Technical Services India Pvt. Ltd. challenging order-in-original no. MUM/CGST/MW/COMMR/KV/40/2-19-20 dated 29th November 2019 of Commissioner of CGST, Mumbai West.

2. Learned Counsel submits that the impugned order is against them solely for the reason that the required documents have not been furnished and they are now in a position to submit those for disposal of the dispute.

3. We have heard Learned Authorised Representative.

4. Considering the limited issues before us, we are inclined to allow this application.

5. A further application seeks amendment of the appeal memorandum to the extent of change of name from 'Sodexo Technical Services India Pvt Ltd.' to 'Sodexo India Services Private Ltd.' It is submitted by Learned Counsel that all the procedures antecedent to the change of name have been completed and necessary alterations have been made by the Registrar of Companies. This application is also allowed and Registry is directed to make changes in the record to reflect this.

6. Considering the limited issue before us viz. that the documentary deficiency leading to impugned order can now be made good, we, with consent of both sides take up the appeal itself for final disposal.

7. Based on the submissions that the documents required for disposal on merit are now available, we find it appropriate that the matter be decided afresh by the original authority. To enable this, we set aside the impugned order and restore the proceedings against M/s Sodexo India Services Pvt. Ltd. to the original authority for fresh decision after hearing them.

8. Appeal allowed by way of remand to the original authority.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)