CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service Tax Appeal No. 85577 of 2020

(Arising out of Order-in-Original No. V/Adj/Commr/15-86/Jeet Advt/CGST Thane/2019 dated 23.03.2020 passed by the Commissioner, CGST & CX, Thane)

Jeet Publicity **.....Appellant**
A-103, Bldg no. 1, Bhoomi Arcade
Atmaram Sawant Road
Kandlivali East, Mumbai

VERSUS

Commissioner of CGST & CX, Thane **.....Respondent**
Ranade Road, Navbharat Chambers
Dadar (West), Mumbai

APPEARANCE:

Ms. Miral Zatakia, Chartered Accountant for the appellant
Shri S.B. P. Sinha, Supdt(AR) for the respondent

CORAM:
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER No: A/85029 / 2023

DATE OF HEARING : 16-01-2023
DATE OF DECISION : 16-01-2023

Per: AJAY SHARMA

This appeal has been filed challenging the order dated 23.03.2020 passed by the Commissioner, CGST & CX, Thane by which the learned Commissioner while passing the aforesaid adjudicating order partly confirmed the demand of ₹14,19,485/- along with interest and penalty. This appeal is confined only to the extent of confirmation of aforesaid demand.

2. Learned Chartered Accountant appearing for the appellant raised a preliminary submission that the demand has been confirmed by the learned Commissioner without giving any finding on the specific submission raised before the said authority about the availability of Cenvat Credit. She further submits that there is some calculation error also in the demand which is confirmed by the Adjudicating Authority. Per contra learned Authorised Representative appearing on behalf of Revenue supported the finding of the adjudicating authority and prayed for dismissal of Appeal.

3. I have heard learned Chartered Accountant for the Appellant and learned Authorised Representative on behalf of Revenue and perused the case record. I am of the considered view that justice must not only be done but should also be seen to be done. In support of her preliminary submission, learned Chartered Accountant has filed an affidavit of the Chartered Accountant who appeared before the Adjudicating Authority and her submission is found to be correct. Therefore, without going into the merits of the matter, I am remanding the matter back to the Adjudicating Authority to decide the issue afresh limited to the extent of confirmation of demand after giving sufficient opportunity of hearing to the Appellant. The Appellant is directed to produce all the relevant documents before the said authority in support of its submission.

4. The appeal is accordingly allowed by way of remand.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

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