CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 86928 of 2016

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/003/16-17 dated 12.04.2016 passed by the Commissioner (Appeals) Customs, Central Excise & Service Tax, Nagpur)

Subhadra Properties P. Ltd. .... **Appellant**
1st Floor, Royal Heritage, GPO Road,
Near Shalimar Main Road, Maharashtra- 422 005.

Versus

Commissioner of Central Excise, Nasik-I .... **Respondent**
Kendriya Rajashwa Bhavan, Gadkari Chowk,
Old Agra Road, Nashik- 422 002.

APPEARANCE:

Ms Neha Chakrabrty, Advocate for the Appellant

Shri S.B.P. Sinha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86286/2025

Date of Hearing: 12.08.2025

Date of Decision: 12.08.2025

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. This appeal is directed against the impugned order dated 12.04.2016 passed by the learned Commissioner (Appeals), Customs, Central Excise and Service Tax, Nagpur. The appellant has assailed the impugned order on the ground that both the authorities below have not taken the reply to the show cause notice into consideration for deciding the matter against the appellant. On perusal of the case records, more particularly, the impugned order dated 12.04.2016, we find that the learned Commissioner (Appeals) at paragraph 35 has recorded that the appellants had submitted the reply to the show cause notice, receipt of which has been acknowledged by the Department on

06.04.2015, whereas the personal hearing was held on 10.03.2015 and the adjudication order was passed on 24.03.2015. From such observations made by the learned Commissioner (Appeals), it transpires that the reply filed by the appellants was not considered for deciding the matter. Therefore, we are of the view that the matter should go back to the original authority for decision on merits.

3. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the original authority. The original authority is directed to consider the reply to the show cause notice filed by the appellants and to decide the matter afresh on the basis of such reply and any other submissions to be made at the time of personal hearing before him. The appellant should be given reasonable opportunity of hearing to defend their case before adjudication of the matter.

4. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha