CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. V

Service Tax Miscellaneous Application No. 85620 of 2026
In
Service Tax Appeal No. 85148 of 2026

[Arising out of Order-in-Original No. 08/RC-08/TH.CGST/2023-24 dated 18.05.2023 passed by the Principal Commissioner of CGST & CX, Thane]

Ahi Cargo Solutions Pvt. Ltd. **.... Appellant**
703, Ramtirth CHS, Sector 44 A,
Plot No.1, Sea Woods,
Near Palm Beach Road,
Navi Mumbai 400 706.

Versus

Commissioner of CGST, Thane **.... Respondent**
3rd & 5th Floor, ACCFL House Road No.22,
Wagle Industrial Estate,
Thane 400 604.

APPEARANCE:

Shri Ananta Khandait, Advocate for the Appellant
Shri S.K. Yadav, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. 85617/2026

Date of Hearing: 01.04.2026
Date of Decision: 01.04.2026

PER: CORAM

This appeal arises out of the impugned Order dated 18.05.2023 passed by the Principal Commissioner of CGST & CX, Thane, whereby the demand of Service Tax amounting to ₹2,00,65,774/- was confirmed under Section 73(2) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017, along with applicable interest and imposition of an equivalent penalty.

2. The appellant has filed an application seeking remand of the matter to the Adjudicating Authority.

3. We have heard the learned counsel for the appellant as well as the learned Authorised Representative for the Revenue. It is observed from the impugned order that one of the principal grounds for confirmation of the demand is the failure of the appellant to furnish essential documents, namely Sales Ledger, Purchase Ledger, Ocean Freight Ledger (both import and export), shipping documents, and other relevant records pertaining to the

Ocean Freight charges. In the absence of such documents, the Adjudicating Authority recorded that the correct assessable value of the Ocean Freight services could not be ascertained.

4. The learned counsel for the appellant submits that the appellant was unable to place the requisite documents on record earlier, but undertakes that, if afforded one more opportunity, all relevant documents and evidences shall be produced before the Adjudicating Authority for proper adjudication. On the other hand, the learned Authorised Representative for the Revenue contends that sufficient opportunities had already been granted during the adjudication proceedings, which were not availed by the appellant.

5. Having considered the rival submissions and the material on record, we are of the view that the matter warrants reconsideration. The determination of tax liability in the present case is intrinsically linked to verification of primary records and documentary evidence. In the absence of such material, a proper and just adjudication is not feasible. In the interest of justice, and to ensure that the matter is decided on the basis of complete and relevant evidence, we deem it appropriate to afford the appellant one final opportunity to substantiate its case.

6. Accordingly, without expressing any opinion on the merits of the case, the impugned order is set aside and the matter is remanded to the Adjudicating Authority for de novo adjudication. The Adjudicating Authority shall provide a reasonable opportunity of hearing to the appellant and permit the appellant to place on record all documents and evidences on which reliance is sought to be placed. The appellant is directed to fully cooperate and not seek unnecessary adjournments.

7. The appeal is thus allowed by way of remand by setting aside the impugned order. The miscellaneous application stands disposed of.

(Dictated and pronounced in open court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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