CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 87735 of 2023

(Arising out of Order-in-Appeal No. PKB/253/ST/NGP/2023-24 dated 05.09.2023 passed by Commissioner of GST & Central Excise (Appeals), Nagpur.)

Aquades Structural Consultants P. Ltd. **.... Appellant**
Hariram Residency, Wing- B, 403,
Plot No. 402, Knonde Marg,
Khare Town, Dharampeth,
Nagpur- 440 010.

Versus

Commissioner of Central Excise, Nagpur **.... Respondent**
Post Box No. 81, GST Bhavan,
Telangkhedi Road, Civil Lines,
Nagpur- 440 001.

<u>Appearance:</u>

Shri Durgesh Nadkarni, Advocate for the Appellant
Shri Dinesh Nanal, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86197/2026

Date of Hearing: 23.09.2026
Date of Decision: 23.09.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The adjudged demands in this case had been confirmed against the appellants, on the ground that there is mis-match of figure reflected in the Form-26AS filed under the Income Tax Act, vis-à-vis, the ST-3 Returns filed by the appellant for the disputed period. On examination of the case records, I find that the original authority had passed an Ex-parte order, without examination of the documents with regard to the allegations leveled against the appellant. Learned Advocate appearing for the

appellant submitted that there is no mis-match of figure in both the records relied upon by the department and since the appellant had correctly discharged the service tax liability, no further demand can be fastened against it.

3. Considering the fact that the original authority had passed an Ex-parte order and the documentary evidence pertaining to the case was not properly examined, I am of the view that the matter should go back to the original authority for a fresh fact finding on the allegations levelled by the department. It is made clear that this is an open remand and the original authority should examine all the issues involved in this case for a proper fact finding.

4. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the original authority. Needless to say that reasonable opportunity of personal hearing should be granted to the appellant before deciding issue(s) afresh.

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

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

SM