(2024) 04 CESTAT CK 0008

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No. 75351 Of 2015

M/s Ennore Coke Limited APPELLANT

Vs

Commissioner Of Central Excise & Service Tax, Haldia RESPONDENT

Date of Decision : 03-04-2024

Acts Referred:

Citation : (2024) 04 CESTAT CK 0008

Hon'ble Judges : Ashok Jindal, Member (J);Rajeev Tandon, Member (T)

Bench : Division Bench

Advocate : J. Chattopadhyay

Final Decision : Disposed Of

Judgement

Ashok Jindal, Member (J)

1. Today when the matter was called, neither has anyone appeared on behalf of the appellant nor has any request for adjournment been received from the appellant. On perusal of record, we find that appeal itself can be taken up for disposal at this stage. Therefore, matter was taken up for disposal.

2. The facts of the case are that Show Cause Notice dated 14/3/2014 was issued to the appellant demanding Service Tax on the activity of ‘Transportation of goods by road’ service. The appellant could not file Reply to the Show Cause Notice and thereafter a Notice of Hearing was sent to the appellant to appear on 17/09/2014, 24/09/2014, 08/10/2014 and 15/10/2014. As the appellant could not appeared before the Adjudicating Authority, he confirmed the demand as proposed in the Show Cause Notice without going into the merits of the case.

3. We find that in this case, the appellant has not able to give their defense Reply or could not appear before the Adjudicating Authority, no merits have been discussed by the Adjudicating Authority in the impugned Order. In the interest of justice, we set aside the impugned order and remand the matter back to the Adjudicating Authority to decide the issue on merits after giving opportunity to

the appellant to appear before him.

4. In these terms, the appeal is disposed of by way of remand.