

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.**

Appeal No. ST/87922/2013

(Arising out of Order-in-Original No.33/ST/HB/12-13 dt.28.3.2013
passed by the Commissioner of Service Tax, Mumbai-I)

Commissioner of Service Tax, Mumbai-I : Appellant

VS

M/s. International Gemological Institute : Respondent

Appearance

Shri M.K. Sarangi, Jt. Commr. (A.R.) for Revenue

Shri Neerav Mainkar, Advocate for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of hearing : 31/08/2018

Date of decision : 31/08/2018

ORDER NO. A/87270/2018

Per : Dr. D.M. Misra

Heard both sides.

2. This is an appeal filed by the Revenue against Order-in-Original No. 33/ST/HB/12-13 dt. 28.3.2013 passed by the Commissioner of Service Tax, Mumbai-I.

3. On going through the appeal memorandum, we find that the Revenue has not filed the relevant documents referred to in the show cause notice and relied upon by the adjudicating authority in passing the impugned order. Sufficient opportunities were granted

to the Revenue to produce these document however, it has been submitted that due to reorganization of the Commissionerate, the papers are not easily treacable. We do not find substance in the said submission where revenue involved in the appeals are very high. But, in the absence of these documents, it would be difficult to analyze the issues and ascertain the correctness of the findings of the Learned Commissioner vis-a-vis allegations raised/levelled in the show cause notice. In the event, the documents are lost/misplaced the revenue is free to file an affidavit stating accordingly, otherwise necessary efforts be initiated to locate these documents and place before this Tribunal.

4. In the results, we dismiss the appeal with liberty to the Revenue to restore the same, within a reasonable period as per law. Appeal dismissed.

(Dictated & pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

SM.