

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Service Tax Appeal No. 85751 of 2024

(Arising out of Order-in-Appeal No. SK/CGST/A-I/MUM/391/23-24 dated 06.03.2024 passed by the Commissioner of CGST & CX (Appeals)-I, Mumbai)

Harsimran Kaur

Appellant

3rd Floor, Readymoney Mansion,
43, Veer Nariman Road, Fort,
Mumbai 400 001.

Vs.

Commissioner of CGST, Mumbai South,

Respondent

13th Floor, Air India Building,
Nariman Point, Mumbai 400 021.

Appearance:

Shri R.D. Wagley, Advocate, for the Appellant

Shri Dhananjay Dahiwal, Deputy Commissioner, Authorised
Representative, for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 25.07.2025

Date of Decision: 25.07.2025

FINAL ORDER No. 86152/2025

The present appeal is challenging the impugned order-in-appeal dated 06.03.2024 wherein the appeal was rejected as time barred by following the ruling of Hon'ble Supreme Court in the case of Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur reported at 2008 (221) ELT 163 (SC), holding that order-in-original was passed on 07.03.2022 and was issued on 09.03.2022 and it was despatched by speed post with proper document identification number and that the appellant stated the date of communication of original order as 12.12.2023 and the appellant before Commissioner (Appeals) did not produce any evidence and, therefore, he did not accept the date stated by the appellant as date of communication and rejected the appeal as time barred.

2. Heard the learned counsel for the appellant. Learned counsel for the appellant has submitted that as per ST-2 dated

27.01.2005, the address of the appellant was 16, Arthur Bunder Road, Colaba, Mumbai 400 005. To amend the address of the appellant who is a service provider, form ST-1 to amend the address to 5th Floor, Podar Chambers, 12, S.A. Brelvi Road, Fort, Mumbai 400 001 was filed on 01.04.2015. He has submitted that till today ST-2 for change of address is not issued by Revenue. He has further submitted that email address of the appellant is jayeshranpise@gmail.com right from beginning which can be seen from registration certificate in the form of ST-2. He has further submitted that they came to know about passing of the order after they received email from Range Superintendent on 12.12.2023. A printout of the said email is available at page 26 of the appeal paper book. Learned counsel has submitted that they had neither received show cause notice nor received letter calling for the appellant for personal hearing before the original authority. He has further submitted that there was delay of 16 days in filing appeal which was within the condonable period of limitation.

3. Heard the learned AR. Learned AR has submitted that time may be given to ascertain from the formation as to whether the formation is having any acknowledgment of having served the show cause notice and personal hearing memo.

4. I have carefully gone through the record of the case and submissions. I find that the show cause notice is also addressed at the old address of the appellant. The show cause notice is dated 30.12.2020. Appellant had changed their address on 01.04.2015 and filed ST-1 for change of address. From the order passed by the original authority I find that there is no reply received by the original authority in response to the show cause notice. Still he has passed the order without following the principles of natural justice. Learned Commissioner (Appeals) being a senior appellate authority should have considered the facts of the case and dealt with the matter in a fair manner. I find that though the email address of the appellant was available right from beginning i.e. from 27.01.2005, only for the recovery of adjudged dues, the same was used on 12.12.2023 but Revenue did not prefer to issue

show cause notice to the said email address nor personal hearing memo. I find the conduct of Revenue to be partisan.

5. In view of the above stated circumstances, since the show cause notice was not served on the appellant, I set aside the impugned order and allow the appeal.

(Dictated in the court)

(Anil G. Shakkarwar)
Member (Technical)

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