NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 39 of 2018

- M/s Vandana Auto Through Its Authorized Signatory And Partner Shri Chaturbhuj Agrawal, 72 Years, S/o Phoolchand Agrawal, Having Its Office At Vandana House, Ramkund, G.E.Road, Raipur, Chhattisgarh

---- Appellant

Versus

- Commissioner, Customs Central Excise And Service Tax, Raipur Office Of Commissioner Of Customs And Central Excise, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Respondents

For Appellant	:	Shri Sharad Mishra, Advocate
For Respondent	:	Shri Maneesh Sharma, Advocate

Hon'ble Shri Justice Manindra Mohan Shrivastava

Hon'ble Smt. Justice Rajani Dubey

Order On Board

24/07/2018

Heard on admission.

The order passed by the Tribunal is under challenge mainly on the ground that even though the appellant has led its evidence in balance sheet and ledger, in order to establish that it had incurred expenditure in outsourcing service yet it has been included under taxable value for imposition of service tax. It is also argued that the Tribunal did not take into consideration various grounds raised by the appellant in the memo of appeal and only on the ground that the evidence is deficient, appeal has been dismissed.

In the absence of there being any specific averment in the memo of appeal that the points which are now being raised, except the issue of sufficiency of evidence, other issues were actually argued but not answered by the Tribunal, we are not inclined to go into other aspect. The Tribunal has taken a view that the balance sheet and ledger do not amount to sufficient evidence to allow the appellant to claim exclusion of job charge from the taxable value. The total effect also does not appear to be huge. Therefore, we are not inclined to admit the appeal. The appeal is accordingly dismissed.

Sd/-	Sd/-
(Manindra Mohan Shrivastava) **Judge**	(**Rajani Dubey)** **Judge**

Deepti