

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

SERVICE TAX APPEAL NO. 11757 OF 2019

SHASHI CATERING SERVICES

Appellant

Vs.

C.C.E & S.T-VADODARA-I

Respondent

Appearance:

Present for the Appellant : Shri. Dhruvank Parikh, CA

Present for the Respondent: Shri. Rajesh Nathan, Assistant Commissioner (AR)

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **16 / 04 / 2025**

ORDER

It has been seen that certain documents like status of the canteen were not produced before the lower authority, the same is simply placed on the file by filing appeal before this Tribunal, which act of the counsel is not appreciated. There has to be a proper miscellaneous application bringing on record any additional evidence, as is the requirement of the CESTAT Procedure Rules. Further the learned AR points out that agreement has also been placed on records without the same being covered by miscellaneous application being allowed by the Bench. In view of the deficiency, the learned Counsel if wants to produce documents, should file proper miscellaneous application giving reasons why the same could be not produced earlier. Same to be filed within 15 days and thereafter, the Learned AR office shall be at liberty to seek comments on the appeal memo. Matter to come up on June 3rd, 2025.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**