

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH- COURT NO. I

Service Tax Appeal No. 50148 of 2019

(Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-253&254-18-19 dated 29.10.2018
passed by the Commissioner (Appeals), CGST, Customs & Central Excise, Bhopal)

Courtyard

Village Patpara Near
Kanha National Park
Distt. Mandla

....Appellant

Versus

**Commissioner of Central Goods
And Service Tax, Customs And
Excise, Jabalpur**

....Respondent

APPEARANCE:

Mr. Himanshu Khurana , Advocate for the Appellant
Shri S.K. Meena, Authorized Representative for the Department

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing/ Decision: August 10, 2023

FINAL ORDER NO. 51055/2023

JUSTICE DILIP GUPTA

After the matter had been heard for some time, Shri Himanshu Khemuka, learned counsel appearing for the appellant has stated that the appellant does not desire to press the appeal as the order passed by the Commissioner (Appeals) has merely remanded the matter to the Adjudicating Authority for a fresh disposal after providing adequate opportunity. He however, states that some reasonable time may be granted to the Adjudicating Authority to pass a final order.

2. Learned authorized representative Shri S.K. Meena appearing for the Department states that subject to the appellant cooperating in the

hearing before the Adjudicating Authority, the Adjudicating Authority shall make all endeavors to decide the matter expeditiously.

3. In view of the aforesaid, the appeal is dismissed but with an observation that subject to the appellant submitting the requisite documents before the Adjudicating Authority within a period of one month from today, the Adjudicating Authority shall make all endeavors to decide the appeal expeditiously and preferably within a further period of three months.

(Order dictated in the Open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

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