CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. 1

SERVICE TAX MISCELLANEOUS APPEAL No. 50546 of 2019
IN
SERVICE TAX APPEAL No. 51037 of 2019

(Arising out of Order-in-Original No. 2/2019-ST dated 28.01.2018 passed by the Pr. Additional Director General (Adjudication), New Delhi)

Aarone Developers Pvt. Ltd **.... Appellant**
Select City Walk, 6th Floor, A-3, District Centre, Saket, New Delhi-110017

VERSUS

Commissionerate Appeal Central Excise Customs Service Tax. DGCEI Adjudication CELL **.... Respondent**
DGCEI(Adj.Cell), West Block 8, Wing No.6, 2nd Floor, R.K.Puram, New Delhi-110066

APPERANCE:

Ms Nibha Narang, Advocate for the Appellant
Shri Mr. Vivek Pandey, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)

MISCELLENEOUS ORDER NO. 50561/2019

DATE OF HEARING: 02 August 2019

JUSTICE DILIP GUPTA

The appeal was filed to assail the order dated 28 January 2019 passed by the Principal Additional Director General (Adjudication), New Delhi. It is for this reason that the said officer was impleaded as a respondent in the Appeal. An application has been filed by the Principal Additional General (Adjudication) with a prayer that since the Principal Additional Director General (Adjudication) is a quasi judicial post the jurisdictional and Principal Commissioner/ Commissioner, Central Excise and Service Tax, Delhi may be made a respondent to the appeal.

2. Such an issue was examined at length by a Division Bench of this Tribunal in an application decided on 11 April, 2019 in Service Tax Appeal no. 52774 of 2018 (M/s. Riya Travels & Tours (India) Private Limited Vs. Additional Director General (Adjudication), New Delhi) and has been held that in terms of Rule 12 of the Customs Excise and Service Tax Appellate Tribunal (Procedure Rule) 1982 the Additional Director General (Adjudication) would be the competent officer to be impleaded as a respondent. The Bench, therefore, held that it was not necessary to implead the Commissioner of Goods and Service Tax as a respondent.

3. Thus, for all the reasons stated in the aforesaid order this application is misconceived, it is accordingly, rejected.

(Dictated and pronounced in the open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(BIJAY KUMAR)
MEMBER (TECHNICAL)

ARCHANA