

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**NEW DELHI**  
**PRINCIPAL BENCH - COURT NO. II**  
**Service Tax Appeal No. 50074 of 2022 (SM)**

(Arising out of Order-in-Appeal No. 248(SM)/ST/JPR/2021 dated 23.07.2021 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur.)

**M/s Sukh Samriddhi Insurance  
Consultants Pvt Ltd**  
(Now known as: Sophic Solutions India Pvt Ltd)  
SF-23-E, IIND Floor, Jaipur  
Electronic Market, Mangalam Mall,  
Near Ridhi Sidhi Circle, Gopalpura  
Byepass, Jaipur, Rajasthan-302018

**Appellant**

*VERSUS*

**Commissioner, Central Excise &  
CGST-Jaipur I**  
NCR Building, Statue Circle,  
C-Scheme, Jaipur  
Rajasthan-302005

**Respondent**

**APPEARANCE:**

None for the Appellant  
Shri Mahesh Bhardwaj, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 51078 / 2022**

**Date of Hearing: 15.11.2022**

**Date of Decision: 15.11.2022**

**ANIL CHOUDHARY:**

Heard the learned Authorised Representative and perused the records. The appellant have prayed for decision on merits.

2. The appellant have taken the ground that the Order-in-Original is wholly without jurisdiction as no show cause notice was served upon them. I find from perusal of the records that Order-in-Original was passed ex parte. Further, the Order-in-Original does not mention the

date of show cause notice neither it mentions as to the manner of service of the show cause notice. When the Order-in-Original was issued, it was returned to the department by the post office with the remark 'left'.

3. Further in the first appeal before the Commissioner (Appeals), the appellant had taken the ground that show cause notice have not been served upon them. However, I find that the impugned OIA is silent on this ground and I find no discussion and our findings on this ground.

4. Vide order sheet dated 21/07/2022, this Tribunal taking into notice the aforementioned facts had directed the revenue to obtain the report from the concerned Adjudicating Authority as to how the show cause notice has been served. But in spite of further two opportunities, which were granted on 19/09/2022 and 27/10/2022, there is no report filed. Further, there is no application for time from the Adjudicating Authority, nor any progress has been made in the matter.

5. In view of the aforementioned facts and circumstances, I hold that no show cause notice has been served on the appellant-assessee and as such, the passing of Order-in-Original is without jurisdiction and nonest in the eyes of law. Accordingly, this appeal is allowed and the impugned order is set aside. The appellant is entitled to consequential benefits in accordance with law.

(Dictated and pronounced in open Court)

**Anil Choudhary**  
**Member(Judicial)**