CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH

Service Tax Appeal No: 85609 of 2026

[Arising out of Order-in-Original No. MUM/CGST/MW/COMMR/VKG/29-30/2025-26 dated 01.10.2025 passed by the Commissioner of CGST, Mumbai West.]

Nadiadwala Grandson Entertainment Pvt. Ltd. ... *Appellant*
Ocean View, J.P. Road, Versova
Andheri West,
Mumbai – 400 061

versus

Commissioner of CGST ***...Respondent***
Mumbai West
6th Floor, D Wing, BSNL Administrative Building
Juhu-Tara Road, Santacruz (W),
Mumbai - 400054

With

Service Tax Appeal No: 85610 of 2026

[Arising out of Order-in-Original No. MUM/CGST/MW/COMMR/VKG/29-30/2025-26 dated 01.10.2025 passed by the Commissioner of CGST, Mumbai West.]

Nadiadwala Grandson Entertainment Pvt. Ltd. ... *Appellant*
Ocean View, J.P. Road, Versova
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versus

Commissioner of CGST ***...Respondent***
Mumbai West
6th Floor, D Wing, BSNL Administrative Building
Juhu-Tara Road, Santacruz (W),
Mumbai – 400054

APPEARANCE:

Shri Bharat Raichandani, Advocate for the appellant

Shri J.K. Jain, Joint Commissioner (AR) for the respondent

CORAM:

HON'BLE MR S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO: 86397-86398 /2026

DATE OF HEARING: 11.11.2026
DATE OF DECISION: 11.11.2026

PER: S.K. MOHANTY

Heard both sides and examined the case records.

2. The appellant has assailed the impugned order dated 01.10.2025, mainly on the ground that the adjudicating authority has not properly addressed to the allegations levelled in the show cause notices (SCNs) vis-à-vis the defence submissions made pursuant thereto, while adjudicating the matter. The appellant has specifically stated that the reply to the SCNs was filed on 30.09.2025, whereas the impugned order was passed on the very next day i.e., 01.10.2025. Further, it was also contended that the details of the arguments placed by the appellant in the reply to the SCNs issued were also not properly examined for arriving at the conclusion that the appellant should be liable for payment of service tax in respect of the alleged copyright services provided by it.

3. On perusal of the case records, we find that the reply dated 30.09.2025 filed by the appellant pursuant to the SCNs were entirely extracted in the impugned order from page nos. 126 to 158, which was passed on the very next day i.e., on 01.10.2025; while the findings recorded therein were confined only to two paragraphs containing barely 12-14 lines. A plain reading of the impugned order clearly demonstrates that the

issues detailed in the reply and those alleged in the SCNs were not considered in their proper perspective for arriving at a conclusion for deciding the matter against the appellant. It is a settled position of law that the officials exercising the quasi-judicial functions, carry the responsibility of justifying their role and building credibility by instilling confidence in the adjudicatory process. In other words, a quasi-judicial authority cannot pre-judge an issue or ignore a reply submitted by the aggrieved party, while adjudicating the charges levelled in the SCNs, which precisely has been done in the present case. Thus, it is evident that the original authority had not properly examined the factual as well as the legal aspects, to conclude that the appellant should be liable for payment of service tax in respect of the alleged copyright services provided by it.

4. Therefore, considering the overall facts and circumstances of the case, especially when the impugned order has been passed without discussing the merits and confining the findings to only few paragraphs, we are of the view that this is a fit case, where the matter can be remanded back to the original authority for a detailed fact finding in respect of the SCNs issued to the appellant.

5. In view of the above, the impugned order is set aside and the appeals are allowed by way of remand to the original authority. It is made clear that this is an open remand and the adjudicating authority should address all the issues involved in the SCNs issued to the appellant. Needless to say that reasonable opportunity of personal hearing should be granted to the appellant before deciding the issue(s) afresh. Since the issue pertains to the period 2012-15, it is expected that the original authority should complete the *denovo* adjudication proceedings and to pass an order, preferably within a period of six months from the date of this order.

6. In the result, appeals are allowed by way of remand.

(Dictated and Pronounced in Open Court)

(S.K. MOHANTY)
Member (Judicial)

(M.M. PARTHIBAN)
Member (Technical)

**/as*