IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos.ST/70400-70402/2018-ST[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-1585 to 1587-17-18 dated 29/12/2017 passed by Commissioner of Central Excise & Service Tax (Appeals), Noida)

M/s Icreon Communications Pvt. Ltd., Appellant

Vs.

Commissioner of Central Excise & S.T., Noida Respondent

Appearance:

Shri Ashish Bansal, (Requesting for Adjournment) for Appellant
Shri Pawan Kumar Singh, Supdt (AR), for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of Hearing : 11/07/2018
Date of Decision : 11/07/2018

FINAL ORDER NOs-71552-71554/2018

Per: Archana Wadhwa

After rejecting the request for adjournment, I proceed to decide all three appeals by a common order, as the issue involved is identical and lies in a narrow compass.

2. The appellants refund claim filed in terms of the provisions of Notification No.27/2012-CE(NT) dated 18.06.2012 and Rule 5 of the Cenvat Credit Rules, 2004 stands denied by the lower authorities on the ground of non submission of documents and also on the ground that the credit was not debited from the records, before filing the refund application.

3. It is seen from the impugned order that though the appellate authority has observed that a deficiency memo was issued to the assessee pointing out the discrepancies like non filing of form-A, bank statement missing, audit certificate, export invoices and non production of Cenvat account etc. but the appellants have not removed the said discrepancies. However, I am of the view that the appellants should be given one more chance to produce the requisite documents before the Original Adjudicating Authority, for which the impugned orders are set aside and all the matters are remanded to the Original Adjudicating Authority with directions to provide one more effective opportunity to the appellant. The other objection of non debit of the Cenvat account would also be reconsidered by the original adjudicating authority in the light of the various precedent decisions, which the appellant may refer to.

4. In view of the above, all the three appeals are allowed by way of remand.

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

akp