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

APPEAL Nos.E/71341-71345, 71360-71376, 71399-71401 & 71406/2018-EX[SM]

(Arising out of Order-in-Appeal No. 232-241-ce/APPL-Noida/2018-19 dated 03/05/2018 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s Uniword Telecom Ltd., **Appellant**

Vs.

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

Appearance:

Absent on call, for Appellant
Shri Rajeev Ranjan, Additional Commissioner (AR) &
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 12/03/2019
Date of Decision : 12/03/2019

FINAL ORDER NOs- **70558-70583 / 2019**

Per: Archana Wadhwa

All the appeals are being taken up collectively for disposal. I note that the hearing notices sent to the appellant stands received back from the postal authorities. Accordingly, I have heard learned A.R. and have gone through the impugned orders.

2. After going through the impugned order, I note that the disputed issue relates to rebate of duty in respect of goods exported outside India. In terms of provisions of Section 35 B (1), first proviso, the jurisdiction of Appellate Tribunal stands

taken away in respect of the orders passed by Commissioner (Appeals) relating to rebate of duty. As such, it is noted that such orders were not appealable before the Tribunal.

3. In view of the above, I direct the registry to return all the appeals to the appellant for taking appropriate further necessary action at their part. The appellant may contest the limitation aspect before the Revisionary Authority on the ground that during the prescribed period the appeals were pending before CESTAT and as such said period is not required to be taken into consideration.

4. All the appeals are returned to the appellant.

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

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