CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Miscellaneous Application No.70104 of 2019
(On behalf of Appellant)
in
Service Tax Appeal No.71139 of 2016-Division Bench

(Arising out of Order-in-Appeal No.463-475/ST/APPL-ALLD/LKO/2016 dated 12/07/2016 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

M/s Surya Carpet Pvt. Ltd. **.....Appellant**

(Ugapur, Aurai, Distt.-Bhadohi,

Sant Ravidass Nagar, U.P.-221301)

VERSUS

Commissioner of Central Excise, Customs

& Service Tax, Allahabad **....Respondent**

(Hall No.2, 8th Floor, Kendriya Bhawan, Sector-H

Aliganj, Lucknow-22024)

APPEARANCE:

Shri Kartikeya Narain, Advocate for the Appellant
Shri Rajeev Ranjan, & Shri Sandeep Kumar Singh, Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. - 70235 / 2019

FINAL ORDER NO. - 71383 / 2019

Date of Hearing : 11 July, 2019
Date of Decision : 11 July, 2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Shri Kartikeya Narain learned advocate on behalf of the appellant and

Shri Rajeev Ranjan learned A.R. on behalf of the Revenue, we note that the appellants are exporter of Carpet and they filed claim for rebate of service tax paid in terms of Notification No.41/2012-ST dated 29/06/2012. Out of various refund claims one refund claim which is covered by Appeal No.56-ST/2015 filed before learned Commissioner (Appeals) in respect of rebate of Rs.3,74,877.25 was rejected by learned Commissioner (Appeals) through impugned order. The reason for rejection was that the appellant could not establish before the learned Commissioner (Appeals) through submission of a chart to indicate the quantum of rebate admissible to them as per Para-2 of said Notification and as per Para-3 of said Notification and thus resulted in learned authority has not able to examine for the requirement of Para-1(c) of said Notification. The learned Appellate Authority has stated that the said chart was not submitted therefore the requirement of condition 1(c) of the said Notification could not be examined. We, therefore, remand the matter to learned Commissioner (Appeals) with direction to the appellant to submit said chart before the learned Commissioner (Appeals) so as to facilitate learned Commissioner (Appeals) to examine the issue with reference to the said condition 1(c) of said Notification. In above terms appeal is allowed by way of remand. Miscellaneous Application also gets disposed of.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Lks