

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.57870 of 2013

(Arising out of Order-in-Appeal No.87-ST/MRT-I/2012 dated 25/09/2012
passed by Commissioner (Appeals), Central Excise, Meerut-I)

M/s Al-Noor Exports

.....Appellant

(Village-Sher Nagar, 9th Km, Jansath Road, Muzaffarnagar)

VERSUS

Commissioner (Appeals) Customs Central Excise

& Service Tax, Meerut-I

....Respondent

(Opp. CCS University, Mangal Pandey Nagar, Meerut-I)

APPEARANCE:

Ms. Stuti Saggi, Advocate for the Appellant

Shri Anupam Kumar Tiwari, Authorised Representative for the
Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. - 70192 / 2020

Date of Hearing : 07 February, 2020

Date of Decision : 07 February, 2020

PER: ARCHANA WADHWA

The issue in the present appeal relates to refund of service tax paid on the input services utilized for manufacture of the goods which ultimately stands exported, in terms of the Notification No.17/2009-ST dated 07/07/2009. The said refund claim stands denied by Commissioner (Appeals) on the ground that the appellants have not produced the original set

of invoices and have referred to e-mail invoices only which are not sufficient to establish the payment of service tax.

2. Learned advocate submits that in identical matter of the same assessee, impugned orders have been set aside and matter stands remanded for giving opportunity to the appellant to produce the original invoices, which would be verified by the Original Adjudicating Authority. Specific reference stands made to the Tribunal order in the case of M/s Al-Noor Export Final Order No.1678/2012-SM dated 21/12/2012.

3. In view of the above, by following the above referred order, we set aside the impugned order and remand the matter to Original Adjudicating Authority.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks