FAX : 0532-2400149 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 05/12/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71816-71818/2017-SM[BR] dated 01/12/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70506/2016	**Sand Martin Consultants Pvt Ltd** C-14, Sector-7, NOIDA U.P.
2	ST/70507/2016	**Sand Martin Consultants Pvt Ltd** C-14, Sector-7, NOIDA U.P.
3	ST/70508/2016	**Sand Martin Consultants Pvt Ltd** C-14, Sector-7, NOIDA U.P.
		Name and Address of Respondent
4		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
5		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
6		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Other Appellants and Respondents as per Annexure

Copy To

7 Advocate(s) / Consultant(s):

SUNIL GOEL & ASSOCIATES (C.A.)
86 PASCHIMI MARG,
VASANT VIHAR, NEW
DELHI-110057

8 Bar Association, CESTAT, Allahabad

9 Director Publications, Customs, Excise. I.P. Estate, Delhi

10 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

11 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

12 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

13 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

14 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

15 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

16 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

17 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

18 C.D.R. 19 Office Copy 20 Second Folder Copy 21 Guard File

Asstt. Registrar

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

DATE OF HEARING:22.11.2017
DATE OF DECISION: 01/12/2017

S. T. Appeal Nos. 70506, 70507 & 70508 / 2016
(Arising out of order in appeal No. 1/SVTAX/000/appeals-I/515, 516 & 512/2015-16 dated 18.02.2016 passed by the commissioner (Appeals-I), Central Excise, Meerut).

M/s Sand Martin Consultants Pvt. Limited Appellant

Vs.

CCE, Meerut Respondent

APPEARANCE

Sh. Sunil Goel & Sh. P. Navneet, CA, for the Appellant
Sh. Pawan Kumar Singh, Supdt. (D.R.) for the Department

CORAM:

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

Final Order Nos. 71816 - 71818/2017

Per Ms. Archana Wadhwa:

The appellant's refund claim amounting to Rs. 41,730/- claimed by them as per Rule 5 of Cenvat Credit Rules stands rejected on the ground that the same was not shown in the ST-3 returns filed by the assessee.

2. The appellant had filed reconciliation statement as also number of decisions to support their case. I find that in the light of the reconciliation statement, the issue is required to be ~~set aside~~ decided afresh, by considering the precedent decisions of the Tribunal. As such, I set aside the impugned order and remand all the matters to the original adjudicating authority for doing the needful.

(pronounced On 1/12/2017)

Sd/-
(Archana Wadhawa)
Member(Judicial)

प्रमाणित प्रति/Certified True Copy
04/01/18

Pant

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG,ALLAHABAD-211001