

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

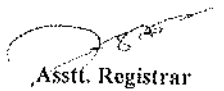
17 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

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-1/515, 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 <sup>decided</sup> ~~set aside~~ 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 01/12/2017) *AW*

Sd/-

(Archana Wadhwa)  
Member(Judicial)

प्रमाणित प्रतिलिपि/Certified True Copy

Pant

*24/01/18*  
राष्ट्रीय प्रतिलिपि/आदेश, न्यायाधीश  
सीमांत, उत्तराखण्ड, उत्तराखण्ड  
अपील अधिकारी/CE.S.T.A.T.)  
38, एन.जी.मार्ग, अलीगढ़-201001  
38, J.A.G. MARG, ALLAHABAD-201001

