CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. ST/60842/2017

[Arising out of Order-in-Appeal No. JAL-EXCUS-001-APP-45-17-18 dated 26.07.2017 passed by the Commissioner (Appeals) of Central Excise Ludhiana]

Date of hearing/decision: **28.03.2018**

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

M/s. Naranjan Rice Export Pvt. Ltd : **Appellant(s)**

VS

C.C.E., - Ludhiana : **Respondent(s)**

Appearance:
Present for the Appellant(s): Sh. Harvinder Singh
Present for the Respondent(s): Sh. A.K Saini

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO. 62014/2018

Per : **Ashok Jindal**

The appellant is in appeal against the impugned order wherein the refund claim of services used for export of goods has been denied which was filed under Notification 18/2002-ST dated 07/07/2009.

2. The contention of the appellant is that, initially they could not supplied the relevant documents with the refund claim but at the stage of appeal before the Ld. Commissioner (Appeal), they supplied the documents but the same were not considered. It is noted that

the refund claim of the appellant is dismissed only on the procedural lapse.

3. Considering the fact that documents in support of the refund claim were not available before the adjudicating authority for consideration. In that circumstances, matter is required to be remanded back to the adjudicating authority to go through the documents filed by the appellant in support of the refund claim and thereafter pass the appropriate order. Accordingly, the impugned order is set aside and the matter is sent back to the adjudicating authority for de-novo adjudication of their refund claim, after examining the documents placed before him, and pass the order in accordance with the law.

Appeal is disposed off by way of remand.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

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