CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. E/60239/2018 -[DB]

(Arising out of Order-in-Appeal No. 171/CE/CGST- Appeal-Gurugram/SG/2017 dated 30.11.2017 passed by the Commissioner (Appeals), Gurugram)

Commissioner of Central Excise & S.T. Gurgaon I ......**Appellant**
(Plot No. 36 & 37, Sector 32, Near Medanta Hospital, Gurgaon)

VERSUS

M/s Frigoglass India Pvt Ltd ......**Respondent**
(Plot No. 26a, Sec – 3, Imt Manesar, Gurgaon, Haryana)

APPEARANCE:

Shri Tarun Kumar, Authorised Representative for the appellant

Ms. Anshika Aggarwal, Advocate for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60388 of 2019

DATE OF HEARING: 04.04.2019
DATE OF DECISION: 04.04.2019

PER ASHOK JINDAL:

The Revenue has filed this appeal against the impugned order wherein the Ld. Commissioner (Appeal) allowed the rebate claim to the respondent under Rule 18 of Central Excise Rules, 2002. The Ld. Counsel for the appellant raised an objection that in terms of Section 35B(1) proviso in case of rebate claim the appeal is not maintainable before this Tribunal.

2. Heard the Ld. Counsel for the respondent as against the issue entertaining by Ld. Commissioner (Appeal) in case of rebate claim the

appeal is not maintainable before this Tribunal in terms of Section 35B(1) proviso of the Act, therefore, we hold that the appeal is not maintainable before this Tribunal. Accordingly, the same is dismissed as not maintainable.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

(C.L. MAHAR)
MEMBER (TECHNICAL)

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