CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 60368 Of 2020

[Arising out of OIA No. Appl./PKL/Commr/26/2020-21 dated 17.08.2020 passed by the Commissioner (Appeals) of Central Goods & Service Tax, Panchkula]

Singhal Strips Limited : **Appellant (s)**
58 Km Stone, Village Ismaila Post Office Sampla
Delhi Rohtak Road, Rohtak Haryana

Vs

CCE & ST- Rohtak : **Respondent (s)**
Pacific City Centre, IInd Floor, Near Jat Bhawan
,Delhi Road, ROHTAK, HARYANA, 124001

APPEARANCE:
Ms. Shivani. CA and Shri Yogesh Pahuja CS for the Appellant
Ms. Shivani, Authorised Representative for the Respondent

CORAM : HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

ORDER No. A/60795 / 2021

Date of Hearing:06/04/2021

Date of Decision:06/04/2021

Per : Mr. Ashok Jindal

The appellant is in appeal against the impugned order wherein the refund claim has been rejected on the ground that the amount for which refund has been demanded by the appellant have already been confirmed by this Tribunal vide its order dated 20.09.2017.

2. The facts of the case are that a show cause notice was issued to the appellant for demand of Rs. 40,31,583/-. The same was adjudicated and the amount was demanded from the appellant. Later on, this Tribunal hold that a demand of Rs. 4,51,250/- alongwith interest and penalty is payable by the appellant but for the rest of the demand, the matter was remanded back to the adjudicating authority. In remand proceedings, the adjudicating authority instead of passing
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the order with the disputed amount but confirmed the entire amount of demand proposed in the show cause notice. On appeal by Ld. Commissioner (Appeals), the whole demand confirmed by the adjudicating authority has been set-aside. Thereafter, the appellant filed refund claim of the amount paid by them during the pendency of the dispute till Commissioner (Appeals). The refund claim was rejected on the ground that the amount for which refund claim has been filed have already been confirmed by this Tribunal vide order dated 20.09.2017. Against the said order, the appellant is before me.

3. Heard the parties and considered the submissions.

4. It is a fact on record that initially this Tribunal confirmed a demand of Rs. 4,51,250/- out of the demand of Rs. 40,31,583/- proposed in the show cause notice and for the rest of the demand proposed in the show cause notice, the matter was remanded back to the adjudicating authority for denovo adjudication after granting cross examination. Admittedly, the adjudicating authority again confirmed the whole of the demand of Rs. 40,31,583/- has proposed in the show cause notice and the said order has been set-aside by the Ld. Commissioner (Appeals) which are not in dispute. In that circumstances, consequent to the order of the Ld. Commissioner (Appeals) which has been accepted by the revenue, the appellant is entitled for the amount claimed as refund by them. Therefore, I do not find any merit in the impugned order and the same is set-aside.

5. In result, the appeal is allowed with consequential relief, if any.

(Dictated & pronounced in the Court)

(Ashok Jindal)
MEMBER (JUDICIAL)

G.Y.