

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

REGIONAL BENCH AT CHANDIGARH

E-HEARING

SINGLE MEMBER BENCH

Service Tax Appeal No. 60009-60011/2021

(Arising out OIA No.APPEAL-PKL-COMMR-41-2020-21, OIA No.APPEAL-PKL-COMMR-40-2020-21 and OIA No.APPEAL-PKL-COMMR-39-2020-21 dt.18.9.2020 passed by the Commissioner (Appeals),CGST & Central ExciseSCO-407-408, Sector 8, Panchkula, 134109)

M/s. Abhitex International

(Plot No.3 & 4, Sector 29, HUDA, Part-II, Panipat-132013)

Appellant

Vs.

CCE &ST,Panchkula

(Plot No;5, GST Bhawan, Sector 25, Panchkula)

Respondent

Present for the Appellant: Shri Dinesh Verma &Sh.Sagar Verma
Advocate

Present for the Respondent:Shri Rajeev Gupta &Sh.Tarun Kumar,
ARs

Date of hearing: 07.04.2021

Date of decision:07.04.2021

FINAL ORDER NO.60805-60807/2021

Per:Ashok Jindal

These appeals have been preferred by the appellants against the impugned orders wherein the rebate claim made by the appellant under Notification No.41/2012-ST dated 29.6.2012 has been rejected.

2. In terms of provision to section 86of the Finance Act,1994 read with proviso to section 35B of Central Excise Act, 1944, the appeal against the order of the Commissioner (Appeals) rejecting refund claim does not lie before this Tribunal.

3. In that circumstance, the appellants sought withdrawal of the appeals and request of withdrawal is allowed. Accordingly, the appeals are dismissed as withdrawn with the liberty to the appellants to take appropriate remedy before proper forum within

30 days from today. On filing appeals before the proper forum, the forum shall consider the time consumed before this Tribunal for condonation in filing the appeals before wrong forum.

3. The appeals are disposed of in the above terms.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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