

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Customs Appeal No. 60204 Of 2021**

[Arising out of OIA No. LUD-EXCUS-001-APP-227 dated 19.03.2021 passed by the Commissioner (Appeals) of Customs, Central Goods and Service Tax, Rishi Nagar Ludhiana]

**M/s HLG Trading**

**: Appellant (s)**

Through its Proprietor Shri Gagan Goyal,  
Space "E", 3<sup>rd</sup> Floor, Surya Kiran Complex, 92, The mail  
Ludhiana, Punjab

Vs

**C.C. Ludhiana**

**: Respondent (s)**

Commissioner of Customs  
Customs House, Ludhiana

APPEARANCE:

Shri B. Satish Sunder Advocate for the Appellant  
Ms. Geetika, Authorised Representative for the Respondent

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

**ORDER No. A/60050 / 2022**

Date of Hearing:14.03.2022

Date of Decision:14.03.2022

***Per : Mr. Ashok Jindal***

The appellant is in appeal against the impugned order wherein the refund claim of Rs. 29,13,127/- was denied to the appellant on account of non-verification of the invoices issued to the corresponding disputed bills of entry.

2. Heard the parties.

3. Considering the fact that at this stage, the Ld. Counsel for the appellant undertook that they will produced all the invoices corresponding to the seven disputed bills of entry against which

refund claim has been denied and the same can be verified, in that circumstances, by setting aside the impugned order qua rejecting the refund claim of Rs. 29,13,127/-, I remand matter back to the adjudicating authority for verification of the duty paid by the appellant against the seven disputed bills of entry alongwith corresponding invoices wherein the duty incidence has not been passed by the appellant to their buyers. If the said incidence has not been passed by the appellant on the basis of invoices then the appellant shall be entitled to claim refund and the same will be sanctioned in accordance with law. The adjudicating authority shall hear the appellant also.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
MEMBER (JUDICIAL)

G.Y.