

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
SOUTH ZONAL BENCH, CHENNAI**

**Appeal No. E/41907/2018**

(Arising out of Order-in-Appeal No. 99/2018 dated 20.4.2018 passed by the Commissioner of GST & Central Excise (Appeals), Coimbatore)

M/s. The Lakshmi Mills Company Ltd. Appellant

Vs.

Principal Commissioner of GST & Central Excise  
Coimbatore Respondent

Appearance

Shri J. Shankar Raman, Advocate for the Appellant  
Shri L. Nandakumar, AC (AR) for the Respondent

**CORAM**

**Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)**

Date of Hearing / Decision: **02.01.2019**

Final Order No. **40002 / 2019**

The matter relates to rejection of rebate claim. The appeal being not maintainable before the Tribunal, the same is dismissed on the ground of lack of jurisdiction with liberty to appellant to approach the correct forum.

(Dictated and pronounced in open court)

**(Sulekha Beevi C.S.)**  
Member (Judicial)

Rex