IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41873 of 2018

(Arising out of Order-in-Appeal No. 214/2018 (CTA-I) dated 27.04.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. eShakti.com Private Limited, **: Appellant**
No. 554/555, Capitale Tower,
Anna Salai, Teynampet,
Chennai – 600 018

VERSUS

The Commissioner of G.S.T. and Central Excise **: Respondent**
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

WITH

(i) Service Tax Appeal No. 41874/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal No. 217/2018 (CTA-I) dated 27.04.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(ii) Service Tax Appeal No. 41875/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal No. 219/2018 (CTA-I) dated 27.04.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(iii) Service Tax Appeal No. 42726/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal Nos. 593 to 595/2018 (CTA-I) dated 12.11.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(iv) Service Tax Appeal No. 42727/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal Nos. 593 to 595/2018 (CTA-I) dated 12.11.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(v) Service Tax Appeal No. 42728/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal Nos. 593 to 595/2018 (CTA-I) dated 12.11.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(vi) Service Tax Appeal No. 42750/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal No. 475/2018 (CTA-I) dated 10.09.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(vii) Service Tax Appeal No. 42751/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal No. 480/2018 (CTA-I) dated 07.09.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

(viii) Service Tax Appeal No. 42752/2018 (eShakti.com Pvt. Ltd.);

(Arising out of Order-in-Appeal No. 479/2018 (CTA-I) dated 10.09.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), Chennai)

APPEARANCE:

Shri. M. Ponnuswamy, Consultant for the Appellant

Shri. L. Nandakumar, Authorized Representative (A.R.) for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NOs. 40019-40027 / 2020

DATE OF HEARING: 05.11.2019

DATE OF DECISION: **30.01.2020**

By these appeals, the appellant is challenging the partial denial of rebate claims on the services.

2. When the matter was taken up for hearing, Shri. M. Ponnuswamy, Ld. Consultant appearing for the appellant, seriously contended *inter alia* that the scope of the appeals are limited to the rebate claims of the appellant. The amounts involved in each of the appeals are indicated in the following table :

<table>
<tr><th>Sl. No.</th><th>Appeal Number</th><th>Date of filing</th><th>Amount involved (in Rs.)</th></tr>
<tr><td>1.</td><td>ST/41873/2018</td><td>26.07.2018</td><td>11,00,328/-
(4,41,909/- + 6,58,419/-)</td></tr>
<tr><td>2.</td><td>ST/41874/2018</td><td>26.07.2018</td><td>12,35,859/-
(5,24,672/- + 7,11,187/-)</td></tr>
<tr><td>3.</td><td>ST/41875/2018</td><td>26.07.2018</td><td>10,90,152/-
(4,28,801/- + 6,61,351/-)</td></tr>
<tr><td>4.</td><td>ST/42726/2018</td><td rowspan="3">21.12.2018</td><td rowspan="3">35,77,875/-</td></tr>
<tr><td>5.</td><td>ST/42727/2018</td></tr>
<tr><td>6.</td><td>ST/42728/2018</td></tr>
<tr><td>7.</td><td>ST/42750/2018</td><td>27.12.2018</td><td>14,29,747/-</td></tr>
<tr><td>8.</td><td>ST/42751/2018</td><td>27.12.2018</td><td>10,60,792/-</td></tr>
<tr><td>9.</td><td>ST/42752/2018</td><td>27.12.2018</td><td>26,40,990/-</td></tr>
</table>

3. Shri. L. Nandakumar, Ld. Departmental Representative appearing for the Revenue, would submit at the threshold that these very appeals are not maintainable before the Tribunal since the claim of the appellant pertains to rebate, for which the appellant has to choose a different forum by filing revision application as provided in the statute.

4. After going through the file, I find the assertion of the Ld. Departmental Representative for the Revenue to be correct since there is no dispute, even by the assessee, that what it claimed was rebate, for which the Tribunal lacks jurisdiction. Moreover, most of the judgements relied on by the appellant are decided by the Appropriate/Revisional Authority and this also indicates that the only course is to approach Revisional Authority and not appellate route. Accordingly, the appeals are directed to be returned as not maintainable.

5. The appeals are dismissed as not maintainable.

(Order pronounced in the open court on **30.01.2020**)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd