CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH-COURT NO. IV

SINGLE MEMBER

Service Tax Appeal No. 51525 of 2018

(Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-667-17-18 dated 19.2.2018 passed by the Commissioner (Appeals-I), Central Goods & Service Tax, Central Excise, Indore)

M/s Sonic Biochem Extraction Limited **Appellant**
Village – Thadod, Bopatalganj
Mandsaur, M.P.

Versus

Commissioner, Central Goods & Service Tax, Central Excise, Indore **Respondent**
P.B. No. 10, Manik Bagh Road,
Manik Bagh Palace,
Indore. M.P.

With
Service Tax Appeal No. 51526 of 2018

(Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-665-17-18 dated 19.2.2018 passed by the Commissioner (Appeals-I), Central Goods & Service Tax, Central Excise, Indore)

M/s Sonic Biochem Extraction Limited **Appellant**
Village – Thadod, Bopatalganj
Mandsaur, M.P.

Versus

Commissioner, Central Goods & Service Tax, Central Excise, Indore **Respondent**
P.B. No. 10, Manik Bagh Road,
Manik Bagh Palace,
Indore. M.P.

And
Service Tax Appeal No. 51527 of 2018

(Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-666-17-18 dated 19.2.2018 passed by the Commissioner (Appeals-I), Central Goods & Service Tax, Central Excise, Indore)

M/s Sonic Biochem Extraction Limited **Appellant**
Village – Thadod, Bopatalganj
Mandsaur, M.P.

Versus

Commissioner, Central Goods & Service Tax, Central Excise, Indore **Respondent**
P.B. No. 10, Manik Bagh Road,
Manik Bagh Palace,
Indore. M.P.

Appearance

Shri Manish Saharan, Advocate - for the appellant

Ms. Tamana Alam, DR - for the respondent

CORAM:HON'BLE MS. ARCHANA WADHWA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 12.02.2020

Final Order No. 50423-50425/2020

Archana Wadhwa :

The issue in the present appeal is the claim of interest by the appellant on the refund which was allowed by the original adjudicating authority in remand proceedings. The appellant has brought to my notice a subsequent decision of Commissioner (Appeals) being Order-in-Appeal No. 667/17-18 and other orders also vide which such interest was allowed by him.

2. In view of the above, I set aside the impugned order and remand the matter to the original adjudicating authority for fresh consideration of the appellant's claim of interest in the light of the other orders passed by the Commissioner (Appeals).

3. All the appeals are allowed by way of remand.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

RM