IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. IV

Appeal No. ST/783/2010-CU[SM]

[Arising out of Order-in-Appeal No. 87(DK) ST/JPR-I/2010 dated15.03.2010, passed by the Commissioner of Central Excise,Jaipur-I]

Ultratech Metals (India) Pvt. Ltd. ....Appellant

Vs.

CCE, Jaipur-I ....Respondent

Appearance:

Ms. Surbhi Sinha, Advocate for the Appellant
Sh. R.K. Mishra, AR for the Respondent

CORAM:
Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing: 11.01.2017

FINAL ORDER NO. 50393 /2017-CU[SM]

Per V. Padmanabhan

The appeal is directed against the Order-in-Appeal dated 11.03.2010. The dispute is with reference to refund claimed by the appellant in terms of Notification No. 41/2007-ST, dated 06.10.2007. This Notification permits the refund of Service Tax paid on services used for export. The dispute is with reference, to denial of refund to the extent of Rs 41,949/- for the reason that the documents filed at the time of refund claim did not have details such as export invoice no., IE code no. of the exporter, nature of export, destination of courier etc. Refund claim has been denied by both the authorities below. Consequently, the present appeal.

2. With the above background, I have heard Ms. Surbhi Sinha, ld. Advocate for the appellant as well as Shri R.K. Mishra, Ld. AR for the Revenue.

3. The ld. Advocate submits that the required details are available and could be produced for the verification to the Original Adjudicating Authority. For verification of details before allowing the refund of Rs. 41,949/- in respect of Service Tax paid on a courier services. I remand the case to the Original Adjudicating authority for a denovo decision. The appellant is permitted to satisfy the department authority by production of suitable documents to substantiate their claims. Since, the issue pertains to the period July, 2007 to September, 2008, the Original authority is directed to complete the verification and pass the revised order within a period of two months from the date of receipt of the order.

4. Appeal is allowed by way of remand.

[Dictated and Pronounced in the Open court]

V. Padmanabhan
(Member Technical)

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