

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL NEW DELHI**

**PRINCIPAL BENCH, COURT NO.2
Appeal No.ST/1194/2011-ST[SM]**

**(Arising out of Order-in-Appeal No. 202 (DKV) ST/JPR-I/2011
dated 09.05.2011, passed by the Commissioner (Appeals)
Customs & Central Excise, Jaipur-I)**

Readiprint

Appellant

Vs

C.C.E Jaipur

Respondent

Appearance:

Shei Alok Kothari, Advocate for the Appellant

Shri GR Singh, DR for the Respondent

COARM

Hon'ble Mr Ashok K. Arya, Member (Technical)

Dt. of hearing/Decision:25.04.2017

FINAL ORDER NO.53145/2017-ST(SM)

Per Ashok K. Arya:

1. Readiprint is in appeal against Order-in-Appeal No.202/2011 dated 05.05.2011 whereunder the refund for the exports made has been rejected on the ground that appellant did not submit any evidence of export of goods.

2. Both sides represented by Id Counsels S/Sh Alok Kothari and GR Singh have been heard.

3. After perusal of the facts and submissions of both the sides, it appears that the main ground for rejection of refund filed under notification number 41/2007-ST dated 06.10.2007 is non-submission of evidence of export of the goods.

4. The appellant submits that for certain categories of exports where amount involved is below Rs.25,000/- shipping bill is not prepared; however, invoices, airway bill showing the date of exports and bills of courier services showing the date of export were produced. The appellant submits that under Courier Imports and Exports (Clearance) Regulations, 1998 for the goods having value less than Rs.25,000/-. Shipping Bill is not prepared.

4.1 Considering the fact that for the subject goods where value involved for each export is less than Rs.25,000/-, the appellant's claim is that that no Shipping Bill is prepared, the matter needs fresh examination at the level of adjudicating authority and

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wherever export details could be verified by the documents produced (where shipping bill is not prepared), the refund claim is to be processed and sanctioned, if other things are in order. Consequently impugning order is set aside and the matter is remanded to original adjudicating authority, who shall decide the same in the light of above observations and after giving opportunity of personal hearing and submission of evidence/documents to the appellant.

5. In the result the appeal is allowed by way of remand in above terms.

(Pronounced in open court)

(Ashok K. Arya)
Member(Tech)

pcs