IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –III

Service Tax Appeal No.ST/52701/2016-ST [SM]

[Arising out of Order-in-Appeal No.88/ST/APPEAL-11/MK/GGN/2016 passed by the Commissioner of Central Excise (Appeals-II), Gurgaon]

M/s. Global Agro Corp. …Appellant

Vs.

C.C.E. & S.T., Gurgaon-II … Respondent

Present for the Appellant : Mr.R. Prasad, Advocate
Present for the Respondent: Mr.G.R. Singh, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 12/06/2017

FINAL ORDER NO. _54073/2017_

PER: S.K. MOHANTY

Feeling aggrieved with the impugned orders dated 22.06.2016 passed by the Commissioner (Appeals), the appellants have filed these appeals before this Tribunal.

2. Heard both sides and perused the records.

3. On perusal of the case records, I find that the Commissioner (Appeals) has rejected the rebate claim filed under Notification No. 41/12-ST dated 29.06.2012. Since the

issue relates to rebate claim, in terms of first proviso to Section 86 of the Finance Act, 1994, this Tribunal has no jurisdiction to decide the appeal against the order passed by the Commissioner (Appeals). Thus, in terms of Section 86 ibid, the appeals filed by the appellant are dismissed as not maintainable before the Tribunal. The appellant is at liberty to file the revision application under Section **35 EE of the Central Excise Act, 1944** made applicable to Finance Act, 1994 before the appropriate authority.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita