CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

<u>COURT-II</u>

Date of hearing/decision: 03.08.2017

Appeal No. ST/522/2011-SM

[Arising out of the Order-in-Appeal No. 438 (DKV) ST/JPR-I/2010 dated 20/12/2010, passed by the Commissioner (Appeal), Central Excise & Customs, Jaipur-I)

Rajasthan Textile Mills … Appellant

Vs.

CCE, Jaipur-I … Respondent

Appearance:

Present Shri, Kumar Vikram, Advocate for the appellant
Present Shri, G.R. Singh, DR for the respondent

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

<u>FINAL ORDER No. 55694/2017</u>

<u>Per Ashok K. Arya :</u>

1. M/s Rajasthan Textile Mills is in appeal against Order in Appeal No. 438/2010 dated 14/12/2010 whereunder inter alia refund claim amounting to Rs. 5,87,007/- has been rejected.
2. Both sides have been heard.
3. From the contents of para 8 of the impugned order it appears that appellant has not produced required evidences for claiming subject refund. However, the appellant pleads that they did not get enough opportunity of producing necessary documentary

evidences to substantiate their refund claims. When it is so, the impugned order in respect of rejection of refund claim of Rs. 5,87,007/- is set aside and the subject matter is remanded for fresh examination and decision to the Original Adjudicating Authority, who shall decide the matter denovo after giving necessary opportunity of personal hearing and submission of necessary documents to the appellant

4. In the result, the impugned order is modified to above effect and the appeal allowed by way of remand in above terms.

[Order dictated and pronounced in the open court]

(Ashok K. Arya)

Member (Technical)

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