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

COURT-II

Date of hearing/decision: 31.07.2017

Appeal No. ST/3161-3162/2012-[ST]SM,

[Arising out of the Order-in-Appeal No. 136-137 (RDN) ST-/JPR-I/2012 dated 19/07/2012, passed by the Commissioner (Appeals), Central Excise & Customs, Jaipur-I)

Rajasthan Textiles Mills … Appellant

Vs.

CCE & ST, Jaipur-I … Respondent

Appearance:

Present Shri Kr. Vikram, Advocate for the appellant
Present Shri G.R. Singh, AR for the respondent

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

FINAL ORDER No. 55647-55648/2017

Per Ashok K. Arya :

1. These two appeals have been filed by *Rajasthan Textiles Mills* against Order in Appeal No 136-137/2012 dated 17/19.07.2012 whereunder inter alia the refund claim for part amount of Rs. 47,303/- has been rejected.
2. The appellant represented by Ld. Advocate, Shri Kumar Vikram and the Revenue Represented by Ld. DR, Shri G.R. Singh have been heard.
3. The appellant's main submission is that their documents have not been considered for granting them refund In support he cites

Tribunal's decision in case of *Shivam Export v Commissioner* of *Central Excise, Jaipur* 2016 TIOL 376 (CESTAT- Del.).

4. The Ld. DR on the other hand mentions that some input services are not specified as taxable service for granting the refund under Notification No.17/09 dated 07/07/2009. He also cites in support Hon'ble Andhra Pradesh High Court decision in case of *Principal Commissioner of S.T. v/s R.R. Global Enterprises Pvt.* Ltd. 2016 (45) STR 5 (A.P.).

5. From the facts of the case and the submissions of both sides, it appears that the appellant did get enough opportunity of submission of relevant documents to support their case. Therefore, the matter is remanded to Original Adjudicating Authority for deciding the subject matter afresh after giving full opportunity of personal hearing and submission of documents to the appellant.

6. In the result, the impugned order is set aside and the appeals 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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