CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 11.08.2017

S. T. Appeal No. 928 of 2010
(Arising out of order-in-appeal No. 107/(DK)ST/JPR/2010 dated 30.03.2010 passed by the Commissioner, Customs & Central Excise (Appeals), Jaipur).

M/s M. M. Trading Corporation Appellant

Vs.

CCE, Jaipur-II Respondent

Appearance:

Ms. Priyanka Goel, Advocate for the appellant
Sh. Sanjay Jain, AR for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 56117/2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against the order-in-appeal No. 107/(DK)ST/JPR/2010 dated 30.03.2010 passed by the Commissioner, Customs & Central Excise (Appeals), Jaipur where the refund claim of the appellant was rejected.

2. Heard Ms. Priyanka Goel, ld. Advocate for the appellant and Sh. Sanjay Jain, ld. AR for the Revenue.

3. During the course of argument, both the parties have agreed that necessary documents were not submitted before the adjudicating authority for claiming the refund. The assessee assured that necessary document will be produced again. When it is so, then we remand the matter to the adjudicating

authority to decide the issue denovo, but by providing an opportunity of hearing to the appellant. Fresh evidence, if necessary, may be admitted as per law.

4. In the result, appeal is allowed by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)	(Justice (Dr.) Satish Chandra)
Member (Technical)	President

Pant