IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Decision: 29.8.2017

Appeal No. ST/50748/2017-SM

(Arising out of Order-in-Appeal No.03/ST/APPEAL-II/GGM/2017 dated 6.1.2017 passed by the Commissioner (Appeals), Service Tax, Haryana, Bhopal)

MPS Limited Appellant

Vs.

CCE, Gurgaon-II Respondent

Appearance

None - for the appellant

Shri Pardeep Juneja, A.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**

Final Order No. 56368/2017

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein the refund claim has been rejected for want of documents.

2. None appeared on behalf of the appellant nor any adjournment request have been received. Record has been perused. Therefore, the appeal is taken up for disposal.

3. On perusal of the record, I find that the sole ground of dismissal of the refund claim is that the appellant has not produced relevant documents. But it is also on fact of record the appellant sought time to file relevant documents as these documents are

required to be collected from various branches of the appellant but the said request has been turned down on the ground that the matter is going to be time barred. Therefore, the refund claim was rejected. As there is no time limit prescribed under the statute unless a specific order is issued to that effect for time barring the adjudication proceedings. As it has been requested by the appellant to grant time to file relevant documents, in that circumstances, it would in the interest of justice to set aside the impugned order and remand back the matter to the adjudicating authority to grant time to the appellant to file required documents in support of their refund claim. Therefore, the impugned order is set aside and the matter is remanded back to the adjudicating authority to grant time for three months to file the required documents to the appellant and thereafter the adjudicating authority shall issue a notice of hearing to the appellant and thereafter shall consider the refund claim filed by the appellant on its own merit. It is pertinent to mention that the appellant shall not claim interest for the intervening period of default for non-submission of the documents.

4. Appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM