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

Date of Hearing/Order: 16.10.2017

Appeal No. C/286/2011-DB

(Arising out of Order-in-Appeal No. IND/97/2011 dated 2.3.2011 passed by Commissioner (Appeals), Customs & Central Excise, Indore)

M/s Action Construction Equipment Ltd. Appellant

Vs.

CCE, Indore Respondent

Appearance

Shri Dhruv Matta, Advocate - for the appellant

Shri P. Juneja, D.R. - for the respondent

CORAM:**Hon'ble Mr. Justice (Dr.) Satish Chandra, President**
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57277/2017

Per Justice Dr. Satish Chandra:

The present appeal is against the Order-in-Appeal No. 97/2011 dated 2.3.2011.

2 Heard Shri Dhruv Matta, Ld. Advocate for the appellants and Shri P. Juneja, ld. DR for Revenue.

3 After hearing both the sides and on perusal of record, it appears that the department has refused to grant the refund for the reasons that the appellant had not provided documentary evidence regarding the payment of Sales Tax/VAT pertaining to sale of the imported goods which is mandatory requirement or sanction of the refund claim under Notification No. 102/2007-Cus. dated 14.9.2007.

4. During the course of arguments, the ld. Counsel has produced the copy of the challan which was obtained after passing the original order, when it is so, then we set aside the impugned order and remand the matter to the original authority to examine the payment of VAT/Sales Tax etc. but by providing an opportunity of personal hearing to the appellant. Additional evidence, if need be, may be admitted as per law.

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

(Dictated & pronounced in open Court)

(B. Ravichandran) (Justice Dr. Satish Chandra)
Member (Technical) President

RM