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

COURT-I

Date of hearing/decision: 24.01.2018

Appeal No. ST/1802-1803/2010 (DB)
[Arising out of Order-in-Appeal No. 299-325-CB-ST-JPR-II-2010 dated 22/09/2010 passed Commissioner of Central Excise-JAIPUR-II]

Bhansali International … Appellant
Satyam Enterprises

Vs.

CCE Jaipur -II … Respondent

Appearance:
Present Shri O.P. Aggarwal, Advocate for the appellant
Present Shri Sanjay Jain, AR for the respondent

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

FINAL ORDER No. 50381-50382/2018

Per Justice Dr. Satish Chandra

1. The present appeal is against the Order-in-Appeal No. 299-325/2010 dated 02/09/2010 where the lower Authorities have rejected the refund claim of Rs. 54,920/- (for *M/s Bhansali International*); and Rs. 74,826/- (for *M/s Satyam Enterprises*) in respect of the Service Tax paid on services received and used for export of the goods for the period of 01/10/2008 to 31/12/2008 under the Notification No.1/2007 ST dated 06/07/2007. The Commissioner (Appeal) in his order observed that the refund claim has been disallowed on the ground that :-

> *5. I have gone through the facts of the case, contents of appeal memorandum and additional submission made by the appellant at the time of personal hearing. I find that the refund claim has been disallowed by the adjudicating authority on the grounds stated as under:*
> *(i) that proof of payment of service tax paid on transportation charges not submitted*
> *(ii) that require documents not furnished in respect of CHA Services.*

(iii) that require documents not furnished in respect of Cleaning Activity Services.
(iv) that require documents not furnished in respect of Technical Inspection & Certification Services.
(v) that required documents has not been submitted in respect of service tax paid on collection of export bills.
(vi) that proper invoice of service provider has not been provided.

2. During the course of argument, the Ld. Counsel, Shri O.P. Aggarwal submits that though all the documents were produced before the lower Authorities but the same can again be produced before the Adjudicating Authority for verification.

3. When it is so, then we set aside the impugned order and remand the matter to the original authority to decide the issue afresh after examining the documents as per law/case laws but by providing a reasonable opportunity of hearing. Additional evidence, if need be, may be admitted as per law.

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

[Order Dictated and Pronounced in the open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr Satish Chandra)
President

Rekha