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

Date of hearing/decision: 25.01.2018

Service tax Appeal No. 120 of 2012
(Arising out of order-in-Appeal No. 500/CB/ST/JPR-II/11 dt. 20.10.2011 passed by the Commissioner (Appeals-II) Customs & Central Excise, Jaipur).

M/s Hindustan Gum & Chemicals Limited Appellant

Vs.

CCE, Jaipur-II Respondent

Appearance:

Sh. O. P. Agarwal, C.A. the appellant
Sh. P. Juneja, AR for the Revenue

Coram:

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

Final Order No. 50388/2018

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

The present appeal is filed against the order-in-Appeal No. 500/CB/ST/JPR-II/11 dt. 20.10.2011 passed by the Commissioner (Appeals-II) Customs & Central Excise, Jaipur.

2. Brief facts of the case are that the appellant has applied for a refund of service tax amounting to Rs. 82,746/- paid on the services which were utilised for export of the goods during the period 01.10.2007 to 31.12.2007. The claim was adjudicated and refund of Rs. 16,399/- was sanctioned whereas refund of Rs. 66,347/- was rejected. Being aggrieved, the present appeal is filed by the appellant.

3. With this background, we heard Sh. O. P. Agarwal, ld. C.A. for the appellant and Sh. P. Juneja, ld. AR for the Revenue.

4. After hearing both the parties and on perusal of record, it appears that though the claim of the appellant is that the invoices were produced but the lower authorities rejected the claim by mentioning that no proper invoice were submitted. To support his argument, ld. Counsel for the appellant has submitted debit note which can be examined by the adjudicating authority.

5. In view of the above, we set aside the impugned order and remand the matter to the adjudicating authority to decide the issue denovo, but by providing an opportunity of hearing to the appellant, as per law. Fresh evidence, if need be, may be admitted as per law.

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

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant