IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. II

Service Tax Appeal No. 50064 of 2018- SM

[Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-288-17-18 dated 28.09.2017 passed by the Commissioner (Appeals-I) Customs, Central Excise, & Service Tax, Bhopal (MP)]

M/s. Quick Shipping P Ltd. **Appellants**

Vs.

Commissioner of Central Excise **Respondent**
Bhopal

Appearance:

Shri Sandeep Mukherjee, CA, A for the Appellants
Shri K Poddar, DR for the Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Date of Hearing /decision: 07.03.2018

FINAL ORDER NO. 50866 /2018

Per Ashok Jindal:

The appellant is in appeal against the impugned order wherein the refund claim filed by the appellant was rejected for want of relevant documents.

2. Heard the parties.

3. Considering the fact that that in reply to show cause notice, the appellant has furnished the required documents which were not

considered by the adjudicating authority. Moreover, the learned Commissioner (Appeals) passed the order on 28.9.2017 whereas the required documents were submitted by the appellants before learned Commissioner (Appeals) on 29.9.2017. In that circumstances, for fair adjudication and in the interest of justice, the matter is required to be considered at the end of learned Commissioner (Appeals) who is already having documents required by him for entertaining the claim. Therefore, by setting aside the impugned order, the matter is remanded back to the learned Commissioner (Appeals) to decide the matter on merits and on the basis of documents submitted on 29.09.2017 in reply to the show cause notice before the adjudicating authority. The learned Commissioner (Appeals) shall pass afresh order after considering the documents, giving proper hearing to the appellant within two months from the receipt of this order.

3. Appeal is disposed of by way of remand.

(dictated and pronounced in the open court)

(Ashok Jindal)
Member(Judicial)

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