**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,**
**EAST REGIONAL BENCH : KOLKATA**

**S.T.Appeal No.75651/17**

Arising out of Order-in-Appeal No.05/Kol-II/2017 dated 31.01.2017 passed by Commr. (Appeals) of Central Excise, Kolkata

M/s NIF Ispat India Ltd.

...APPELLANT(S)

VERSUS

Commr. of Service Tax I, Kolkata

RESPONDENT (S)

APPEARANCE

Shri S. Bhowmik, Adv. for the Appellant (s)
Shri H.S. Abedin, Asstt. Commr. (A.R.) for the Revenue

**CORAM:**

SHRI P. K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

DATE OF HEARING /PRONOUNCEMENT : 08.03. 2018

ORDER NO.F/O/75831/2018

**Per Shri P. K. Choudhary :**

This is an appeal filed by the Appellant against Order-in-Appeal No.05/Kol-II/2017 dated 31.01.2017 passed by Commr. (Appeals) of Central Excise, Kolkata.

2. The appellant filed this appeal against rejection of refund claim as per Notification No. 41/2007-ST dated 06.10.2007 as amended.

3. Heard both sides and perused the appeal records.

4. The Commissioner (Appeals) observed that the appellant should have produced the documents like challan/invoice/bills etc. to show that the service provider charging the Service Tax. The appellant

contended that the original shipping bill no. has been mentioned by the appellant by which the goods have been exported to abroad. It is further contended that both the authorities below did not consider the valid shipping bills as produced by the appellant.

5. In my considered view, the appellant should be given an opportunity to produce the documents before the lower authorities in the interest of justice. Accordingly, the matter is remanded to the Adjudicating authority to decide afresh after considering the submissions of the appellant and to pass Order in accordance with law. The appeal filed by the appellant is allowed by way of remand.

(Operative part of the Order was pronounced in Court)

Sd/

**(P. K. CHOUDHARY)**
**MEMBER (JUDICIAL)**

mm