

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.77351 of 2018

(Arising out of Order-in-Appeal No.09/SH/CE(A)/GHY/18 dated 23.04.2018 passed by Commissioner(Appeals), CGST, Central Excise & Customs, Guwahati.)

Sri Dhruba Bhowmik

(Suriya Sen Road, P.O.Dhaleswar, Road No.1, Agartala, Tripura West, Pin-799007.)

...Appellant

VERSUS

Commissioner of CGST & CX, Shillong Commissionerate

.....Respondent

(Morellow Compound, M.G. Road, Shillong-793001.)

APPEARANCE

Written Submission in lieu of Personal Hearing for the Appellant (s)
Shri K.Chowdhury, Authorized Representative for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

FINAL ORDER NO. 75557/2022

DATE OF HEARING : 28 October 2022
DATE OF DECISION : 28 October 2022

P.K.CHOUDHARY :

When the matter was called, none appears on behalf of the Appellant. I find from the records that the Appellant has filed a Written Submission praying for disposal of the Appeal on merits since the Appellant is unable to attend the hearing either personally or through an Authorized Representative owing to financial constraint. Accordingly, with the consent of the Ld.Authorized Representative for the Department, the Appeal is taken up for hearing.

2. Heard the Ld.Authorized Representative for the Department and perused the Appeal records.

3. I find that the Appellant had claimed refund amounting to Rs.1,31,733/- for the period 2014-15 on the ground that there has been excess payment of Service Tax. The aforesaid refund application

was submitted by him on 23.10.2017. The Adjudicating authority rejected the refund claim being time barred. On appeal, the Ld.Commissioner(Appeals) upheld the adjudication order and rejected the Appeal before him. The relevant date taken by the Adjudicating authority is 31.03.2015 and the refund claim was filed on 23.10.2017 i.e. after completion of the period of 1(one) year from the relevant date i.e. 31.03.2015. On going through the Order-in-Original and the impugned Order-in-Appeal I do not find any infirmity in the orders and accordingly the same are upheld.

The Appeal, filed by the Appellant, being devoid of any merit, is dismissed.

(Dictated and pronounced in the open Court.)

Sd/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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