IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 77779 of 2018

Arising out of Order-in-Appeal No.206/S.Tax-I/Kol/2018 Dated 16.03.2018 passed by Commissioner of CGST & CX (Appeal-I), Kolkata.

M/s. Acclaris Business Solutions Private Ltd..
(201, Tower 2B, Eco Space, New Town, Rajarhat, Kolkata-700156)

Appellant (s)

VERSUS

Commr. of CGST & CX, Kolkata North Commissionerate
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent (s)

APPERANCE :
Mr Adarsh Mayaramka, ACA for the Appellant
Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO…75140/2023

Date of Hearing : 20th March 2023
Date of Decision : 20th March 2023

PER R. MURALIDHAR

When the Appeal came up for hearing, the Ld. Counsel appearing on behalf of the Appellant submits that they had filed a refund claim for Rs.9,79,412/- in terms of Rule 5 of the Cenvat Credit Rules, 2004. The Adjudicating Authority after verifying the documentary details submitted before them granted refund of Rs.6,61,571/-. He rejected the refund claim of Rs.3,17,841. The Appellant did not contest the rejected refund amounting to Rs.32,572/- and contested the balance amount of Rs.2,85,269/- before the Commissioner (Appeals). They have also submitted the original documents that were available and in some cases photocopy of some documents were produced. In majority of the cases, they have fulfilled all requirements. Because of the format of date adopted by them the same is not tallying with the invoice date. The Commissioner (Appeals) held that these invoices are not pertaining to the refund claim. The Appellant submits that this is only on account of error on account of date format. Otherwise the invoice details, value details and Service Tax details all are perfectly matching. In respect of the refund claim on account of Service Tax paid by them on RCM basis, the same was rejected as the copies of challans have not been made available. As per the Appellant, the documents are available and can be produced for verification. In respect of the refund claim amount of Rs. 6,623/- they are not in a position to get hold of the copies of the invoices. Therefore, they are not insisting for the refund of Rs.6,629/-. He accordingly prays that the appeal may be allowed by way of remand to the Adjudicating Authority.

2. The Ld. AR reiterates the findings of the Commissioner (Appeals) wherein it has held that since the invoice dates are not matching the refunds have been rejected.

3. Heard both sides.

4. In respect of Rs.2,78,640/ (Rs.2,85,269-Rs.6,629/-) since all the claims made by the Appellants are verifiable by the Adjudicating Authority by going through the documentary evidence produced by the Appellant as well as Departmental records being available, I deem it fit to remand the matter of refund of Rs.2,78,640/- to the Adjudicating Authority. He may get the verification done for the documentary evidence placed by the Appellant. He may pass necessary order by following the principles of natural justice within 4 months from the date of communication of this order.

5. The Appeal is disposed of thus.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)

Member (Judicial)

Pooja