

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76025 of 2019

(Arising out of Order-in-Appeal No. 02/kol-III/2018 dated 09.01.2018 passed by
Commissioner of CGST & CX, (Appeal-I), Kolkata.)

M/s Tarasafe International Pvt. Ltd.
(Budge Budge Trunk Road, Maheshtala, Kolkata-700141)

...Appellant

VERSUS

Commr. of CGST & CX, Kolkata South
(180, Santipally, Rajdanga Main Road, Kolkata-700107.)

...Respondent

APPEARANCE :

Mrs. Bhawana Singh, C.A. for the Appellant
Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

FINAL ORDER No.76087/2023

DATE OF HEARING : 27.06.2023

DATE OF DECISION : 27.06.2023

PER R. MURALIDHAR :

The appellant is an EOU. They filed a refund claim of Rs.7,27,032/- in terms of Rule 5 of the CCR 2004. The Dept. issued show cause notice seeking to deny the same. After due process, the Adjudicating Authority vide O.I.O. No.R-31-A C/JOK/KOL/05/15-16 dt. 31.03.2016 granted refund of Rs.3,24,914/- and rejected the refund to the tune of Rs.4,02,110/- on various grounds. Being aggrieved, the appellants filed the appeal before the Commissioner (Appeals). He has rejected their appeal. Being aggrieved, the appellants are before the Tribunal.

2. The Ld. Advocate submits that documentary evidence placed by them in respect of several inputs services were not properly considered by the Adjudicating Authority and the Appellate Authority.

3. The Learned AR reiterate the develop of the lower authorities.

4. Heard both the sides and perused the documents.

5. The appellant while claiming the refund, has not put up proper evidence before the authorities. The commissioner (Appeals) has also observed as under :

"6,,I have gone through and peruse SCN, OIO, submissions of the appellant and other relevant documents place before me. I find, there were some 14 different issues of dispute. I find the appellant did not furnish any additional relevant documents other than OIO & SCN in addition to Statement of Fact and Grounds of Appeal." [Emphasis Supplied]

6. In the interest of justice, I deem it fit to remand the matter to the Adjudicatory Authority.

7. The appellant is allowed to submit all their documentary evidence in support of their claim for the eligible refund claim. The Adjudicating Authority will follow principles of natural justice and pass a considered decision within three months from the date of receipt of this order.

Sd/-

(R. Muralidhar)
Member (Judicial)

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