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

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 244 of 2012
(Arising out of Order-in-Appeal No. 39/PAT/S.Tax/Appeal/2012 dated: 28.02.2012 passed by Assistant Commissioner of Central Excise & S.Tax. Muzaffarpur.)

M/s. Panjab National Bank
(Aghoria Bazar, Muzaffarpur-842002.)

...Appellant

VERSUS

Commr. of CGST & CX, Patna
(CR. Building, Bir Chand Patel Path, Patna.)

...Respondent

APPERANCE :
None for the Appellant
Mr. Krishnendu Chaudhary, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN MEMBER (TECHNICAL)

FINAL ORDER No. 77717/2023

DATE OF HEARING : 01.12.2023
DATE OF DECISION : 01.12.2023

PER: BENCH :

Though the Appeal was filed on 2012, the Appellant has not been appearing for the Hearing posted from time to time. In the interest of justice, the Appeal itself was taken up for Hearing with the help of the Ld. AR and the grounds of Appeal filed by the Appellant.

2. The Appellant is engaged in providing banking and financial services. They filed the refund claim for Rs.4,05,934/- on 29.03.2011. As per them, they were recovering telephone, and courier charges from customers and have paid Service Tax even on such receipts. They submitted that they are not required to pay Service Tax on such amounts. Having paid the same, they have filed the refund claim. After due process, the lower authorities rejected the refund claim.

3. Being aggrieved, the Appellant is before the Tribunal.

4. After going through the Order-in-Original and Order-in-Appeal, it is seen that the lower authorities have held that the Appellant has not filed documentary evidence in support of their refund claim. It is also

held that the Appellant has not been able to satisfy the fact that the Service Tax in question was not passed on to their clients. Therefore, the lower authorities have held that the Appellant is not in a position to provide proof that the incident of Service Tax has not been passed on to their clients and accordingly they have rejected the refund claim.

5. From the ground of Appeals, we see that the Appellant has not brought in any specific evidence to the contrary. Therefore, we uphold the impugned Order and dismiss the Appeal.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)

Pinaki