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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.76446 of 2018

(Arising out of Order-in-Appeal No.32/ST/BBSR-GST/2018 dated 20.02.2018 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

M/s. MMTC Limited
(Alok Bharati Complex, 7th Floor, Sahid Nagar, Bhubaneswar-751007, Odisha.)

...Appellant

VERSUS

Commissioner of CGST & CX, Bhubaneswar Commissionerate

.....Respondent

(C.R. Building, Rajaswa Vihar, Bhubaneswar-751007, Odisha.)

WITH

Service Tax Appeal No.76447 of 2018

(Arising out of Order-in-Appeal No.33/ST/BBSR-GST/2018 dated 20.02.2018 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

M/s. MMTC Limited
(Alok Bharati Complex, 7th Floor, Sahid Nagar, Bhubaneswar-751007, Odisha.)

...Appellant

VERSUS

Commissioner of CGST & CX, Bhubaneswar Commissionerate

.....Respondent

(C.R. Building, Rajaswa Vihar, Bhubaneswar-751007, Odisha.)

APPEARANCE

Shri A.D. Roy & Ms. Sanjukta Roy, both Advocates for the Appellant (s)
Shri S.S.Chattopadhyay, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 77182-77183/2023

DATE OF HEARING : 22 September 2023
DATE OF DECISION : 22 September 2023

Per : ASHOK JINDAL :

Heard both sides.

2. When the matters were called, it is submitted by both the sides that as the appellant could not produce required documents for consideration of the refund claim filed under Notification No.41/2012-ST dated 29.06.2012, therefore, the refund claims were rejected by the authorities below. At this stage, the appellant prayed that if the matter be remanded back to the adjudicating authority, they will place all the relevant documents in support of their refund claims before the adjudicating authority. Therefore, it is prayed that the matters be remanded back to the adjudicating authority.

3. At this stage, we find that it would be appropriate to remand the matter back to the adjudicating authority for de novo adjudication, therefore, after setting aside the impugned orders, we remand the matter back to the adjudicating authority for consideration of refund claims, if the appellants file all documents in support of their refund claims within 1(one) month of receipt of this order and thereafter the adjudicating authority after awarding an opportunity of being heard to the appellants, shall pass an appropriate order in accordance with law within a period of 3(three) months.

Appeals are disposed of by way of remand.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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