IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

COURT No. I

Appeal No. ST/85617, 85618, 85620, 85621/18

(Arising out of Order-in-Appeal No. IM/CGST A-III/MUM/166 to 169/17-18 dated 10.10.2017 passed by Commissioner of Central Tax (Appeals), Mumbai)

Victory Production & Entertainment P. Ltd. **Appellant**
Vs.

Commissioner of CGST **Respondent**
Mumbai

Appearance:

Shri Prashant Kandagal, Office Boy for appellant
Shri V.R. Reddy, Asst. Commr (AR) for respondent

CORAM:

Hon'ble Mr. M.V. Ravindran, Member (Judicial)

Date of Hearing & Decision: 19.03.2018

FINAL ORDER NO A/86158-86161/2018

Per: M.V. Ravindran

These four appeals are directed against order-in-appeal No. IM/CGST A-III/MUM/166 to 169/17-18 dated 10.10.2017.

2. An application for adjournment of the matter is received from the appellant.

3. On consideration of the application and perusal of records, I find that the appeals can be disposed of at this stage as the

issue lies in a very narrow compass. Accordingly the adjournment request is rejected and the appeals are taken up for disposal.

4. Heard learned D.R.

5. On perusal of records, it transpires that the issue is regarding rejection of refund claim on the ground, that the claim amount is not debited from the CENVAT Credit and one of the refund claim is filed beyond the period of one year. In my view, both the issues are settled by the decisions of the Tribunal which were produced before first appellate authority and first appellate authority has not recorded any finding on the same. In order to meet the end of justice, in my view matter needs reconsideration by adjudicating authority as it is the claim of the appellant that they had debited the CENVAT Credit subsequently. Without expressing any opinion on the merits of the case, leaving all the issues open, impugned order is set aside and the matter is remanded back to the adjudicating authority to reconsider the issue after following principles of natural justice. Appellants are at liberty to produce any documents on which they wish to rely upon before the adjudicating authority.

6. All the four appeals are remanded back to the adjudicating authority.

(Order dictated in Court)

(M.V. Ravindran)
Member (Judicial)

nsk