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

APPEAL NO: ST/87989/2017

[Arising out of Order-in-Appeal No: 96/MC/2017 dated 31st August 2017 passed by the Commissioner of Central Excise (Appeals), Mumbai – II.]

Heera Panna CHS Ltd …***Appellant***

versus

Commissioner of CGST & Central Excise
Mumbai ***…Respondent***

Appearance:

None for appellant

Shri Atul Sharma, Assistant Commissioner (AR) for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)

Date of hearing: 12/04/2018
Date of decision: 12/04/2018

ORDER NO: A/86154 / 2018

Appeal of Heera Panna Co-Operative Housing Society Ltd lies against order-in-appeal no. PK/96/MC/2017 dated 31st August 2017 of Commissioner of CGST & Central Excise (Appeals – II) which has upheld the rejection of refund claim of ₹ 18,28,164/- sought by the appellant on the ground of not being liable to tax discharged by them for the period from April 2014 to March 2015.

2. Heard Learned Authorised Representative who narrated the chronology of dispute in detail and brought to attention the failure on the part of the appellant to submit documents establishing that the tax liability had been discharged by them. He drew attention to the findings of the first appellate authority that the returns for the relevant period indicating payment of duty and the copies of challan evidencing discharge of tax liability had also not been produced.

3. None appeared for appellant.

4. Upon perusal of the impugned order it is seen that there is a submission to the effect that they had produced reconciliation statement and challan for the relevant period. Though its absence has been noted by the first appellate authority, in the light of their own claim of having furnished these documents, it would be appropriate that those documents be put to scrutiny for eligibility, especially as the first appellate authority has held that the appellant was eligible for the claim but for the lack of supporting documents.

5. Accordingly, the impugned order is set aside and the matter is remanded back to the original authority for ascertainment of documents subject to which the claim shall be sanctioned in the light of the finding of the first appellate authority for eligibility to claim.

(Dictated in Court)

(C J Mathew)
Member (Technical)

**/as2504*