CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.405

Service Tax Appeal No. 89050 of 2018

(Arising out of Order-in-Appeal No. NGP-II/APPL/87/17-18 dated 28.05.2018 passed by the Commissioner of CGST Central Excise, Nagpur-II.)

M/s Rajkumar Enterprises ....Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Aurangabad ....Respondent

APPERANCE:

Shri Sachin Miniyar, Chartered Accountant for the Appellant
Shri S.B. Mane, Asst. Commissioner Authorised Representative for the Respondent

CORAM:

HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85878 / 2019

Date of Hearing: 24/04/2019
Date of Decision: 24/04/2019

AJAY SHARMA:

This appeal has been filed from the impugned order dated 06.06.2018 passed by the Commissioner CGST Central Excise, Nagpur-II.

2. The Ld. Consultant appearing for the appellant submitted that

demand of Rs. 5,99,808/ - but against the same, the appellant from time to time has paid a total amount of Rs. 7,67,147/ - that too before the issuance of the show cause notice and therefore, the appellant is not liable to pay any further amount and rather is entitle for a refund from the department. He further submitted that although the same contention before the authorities below but without considering the same the authorities below have passed the orders. The Ld. Authorised Representative appearing on behalf of Revenue on the other hand reiterated the submissions recorded the impugned order and paid for dismissal for appeal.

3. I heard Ld. Consultant for the Appellant and Ld. A uthorised Representative for the Revenue and perused the record during the course of hearing Ld. Consultant produce d the challans of the payment made by the appellant to the department to substantiate his claim of payment of Rs. 7,67,147/ - he also submitted that although they were produced before the learned Commissioner also but were not considered by the Ld. Commissio ner while passing the impugned order. Since these challans have to be verified at some stage, therefore, without going into merits of the matter , I am inclined to remand the matter to the learned Commissioner to decide the matter afresh after taking into c onsideration the challans to be produced by the appellant again before the Ld. Commissioner . It is needless to mention that the Commissioner shall pass the order after