CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.1

Excise Appeal No.85053 of 2019

[Arising out of Order-in-Appeal No.NSK/EXCUS/000/APPL/333/17-18, dt.12.09.2018, passed by the Commissioner (Appeals), CGST & CE, Nasik]

M/s Paras Miracle Polyproducts Pvt. Ltd, ...Appellant
Gut No.351, Nagar-Kalyan Road, A.P.:- Bhalawani,
Tal: Parner, Dist.: Ahmednagar

VERSUS

Commissioner, CGST & C.E. ......Respondent
Plot No.155, Sector-34 NH, Jyeshtha & Vaisakh, Cidco,
Nasik 422 008

Appearance:
For Appellant : None
For Respondent : Shri N.N. Prabhudesai, Supdtt. (AR)

CORAM:
HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86801/2019

Date of Hearing: 07.10.2019
Date of Decision: 07.10.2019

PER: Dr.D.M. MISRA

None present for the Appellant. Heard the learned A.R. for the Revenue.

2. The learned A.R. for the Revenue submits that the present issue relates to rejection of rebate claim and the appeal has been filed against the order of learned Commissioner (Appeals). Hence, this Tribunal has no jurisdiction to entertain the appeal in view of the 1st Proviso to Section 35B of Central Excise Act, 1944. It is his

contention that the revision application lies before the Government of India.

3. I find force in the contention of the learned A.R. for the Revenue. Consequently, the appeal is dismissed being not maintainable before this forum. The appellants are at liberty to file refund application before the appropriate authority.

4. Appeal disposed off.

(Dictated and pronounced in the open court)

(Dr. D.M. Misra)
Member (Judicial)

Bahalkar