CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service tax Appeal No. 89329 of 2018

(Arising out of Order-in-Appeal No. DGPM-WRU/APP-135/17-18 dated 23.04.2018 passed by the Principal Additioanl Director General, DGPM, Mumbai)

M/s. Softech India Pvt Ltd …..**Appellant**
Keytuo Chemical Compound,
Gr. Floor, Andheri Kurla Road,
Andheri Mumbai

Vs.

Commissioner of CGST, Mumbai East …..**Respondent**
9th Floor, Lotus Infocentre,
Parel East, Mumbai

APPEARANCE:

None for the appellant
Shri Dharmendra Singh, Supdt. (AR) for the respondent

CORAM:
HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)

FINAL ORDER No: A/86950 / 2019

DATE OF HEARING : 22.10.2019
DATE OF DECISION : 22.10.2019

This appeal of Softech India Pvt Ltd lies against order-in-appeal no. DGPM-WRU/APP-135/17-18 dated 23rd April 2018 of

Principal Additional Director General, Director General of Performance Management, Mumbai.

2. The original authority had limited the claim of appellant herein dated 10th November 2016 for refund of unutilised CENVAT credit amounting to ₹19,68,931/-, under rule 5 of CENVAT Credit Rules, 2004 as exporter of service, to ₹12,57,825/-, being the amount reported in ST-3 return, out of higher amount claimed to have been availed in the CENVAT register.

3. None appeared for appellant. We have heard Learned Authorised Representative.

4. On perusal of the grounds of appeal, it is seen that the reasons for this difference between the credit availed, as per register and the return, was not explained as the opportunity granted to be heard in person on 3rd January 2018, 25th January 2018 and 22nd February 2018 could not be availed of by them owing to inadvertence.

5. Considering that appellant contends that they were in a position to evidence the eligibility for refund of the entire claim and that, admittedly, the impugned order was passed without the benefit of such evidence, it would be appropriate to set it aside and remand the matter back to the first appellate authority to hear the appellant afresh

and dispose off the matter after taking due note of the submissions made by them.

6. Appeal is accordingly disposed off.

(Operative part pronounced in Court)

(C J MATHEW)
Member (Technical)

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