CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH

EXCISE APPEAL NO: 85437 of 2019

[Arising out of Order-in-Original No: F.No. VII(cus)34/TA/BRF/2017/4121 dated 16/11/2017 passed by the Commissioner of Goods & Service Tax (GST), Aurangabad.]

Allied Blenders & Distillers Pvt Ltd
Plot No. 6, MIDC, Chikalthana,
Aurangabad – 431 006 ... ***Appellant***

versus

Commissioner of Central Goods & Service Tax
N-5, Town Centre, CIDCO, Aurangabad – 431 003 ***...Respondent***

APPEARANCE:

Ms Isha Shah, Advocate for the applicant appellant

Shri Saikrishna Hatangadi, Asstt Commissioner (AR) for the respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO: A/87292 / 2019

DATE OF HEARING: 11/12/2019
DATE OF DECISION: 11/12/2019

The appellant is in appeal against the impugned order wherein the claim of drawback has been rejected by the Learned Commissioner as time-barred.

2. Heard the parties and perused the records.

3. On perusal of the record, I find that, after export of goods, the appellant collected various documents and data from different places, which caused delay in filing the claim of drawback on the basis of brand rate. The appellant has given the reasons for causing delay in filing their claim late, but in the impugned order the Learned Commissioner has given a finding that the appellant has not given any reason for causing delay.

4. With these observations, I find that impugned order passed by the Commissioner is contradictory to the claim made by the appellant and without application of mind. Therefore, I set aside the impugned order and remand the matter back to the Learned Commissioner to decide the claim of drawback on merits within 30 days of receipt of this order.

5. Appeal is disposed off in these terms.

(Dictated and Pronounced in open court)

(Ashok Jindal)
Member (Judicial)

**/as*