



सत्यमेव जयते

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आयुक्त का कार्यालय, अपीलस(Office of the Commissioner, केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate-Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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DIN-20201164SW000000E8BA

स्पीड पोस्ट

क फाइल संख्या : File No : V2(24) /15/GNR/Appeals/2020-21/16253

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP-37/20-21
दिनांक Date : 28.10.2020 जारी करने की तारीख Date of Issue : ०९.११.२०२०

आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No. 13/Ref/CGST/AC/HMT/2019-20 दिनांक: 18.03.2020, passed by Assistant/Deputy Commissioner, Central GST & Central Excise, Division-Himmatnagar, Gandhinagar Commissionerate.

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Sopariwala Export Pvt. Ltd.
Himaatnagar Vijapur Road, Opp. Apsara Hotel,
Higway Road, At-Lalpur, Post-Savgadh, Taluka, Himmatnagar,
Dist.-Sabarkantha, Gujarat-383001.

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा में उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (रिस्ट्रेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

M/s Sopariwala Exports Pvt. Ltd., Himmatnagar Vijapur Road, Opp. Apsara Hotel, Highway Road, At-Lalpur, Post-Savgadh, Taluka: Himmatnagar, District: Sabarkantha, Gujarat -383001 (*hereinafter referred to as 'the appellant'*) have filed the present appeal against Order-in-Original No.13/Ref/CGST/AC/HMT/2019-20 dated 18.03.2020 (*hereinafter referred to as 'impugned order'*) passed by the Assistant Commissioner, Central GST, Division-Himmatnagar, Gandhinagar Commissionerate (*hereinafter referred to as 'adjudicating authority'*).

2. The facts of the case, in brief, are that a case was booked by the Central Excise Preventive wing of erstwhile Ahmedabad-III Commissionerate, against M/s Borsad Tobacco Company Pvt. Ltd., At Village Lalpur, Post- Savgadh, Himmatnagar Vijapur Road, Taluka: Himmatnagar, District: Sabarkantha. Consequent upon investigation, two show cause notices were issued (a) dated 25.04.2008, proposing confiscation of seized goods, imposition of penalty, etc. and (b) dated 28.04.2010 [corrigendum dated 11.01.2013] demanding Central Excise duty, proposing penalty, etc. alleging that M/s Borsad Tobacco Company Pvt. Ltd., had manufactured and cleared branded manufactured chewing tobacco falling under chapter sub-heading 24039910 of Central Excise Tariff Act, 1985, under the brand name of 'Afsal Brand Snuff Tobacco', without payment of Central Excise Duty. Both these notices, *inter alia*, proposed penalty on the appellant under Rule 26 of the Central Excise Rules, 2002.

2.1 The said two show cause notices were adjudicated vide OIO Nos.76/Commissioner/2008 dated 30.12.2008 and AHM-CEX-003-Commr-013-13 dated 07.03.2013, wherein penalty of Rs.9,00,000/- was imposed on the appellant, under Rule 26 of the Central Excise Rules, 2002. Against both the OIOs, appeals were filed before the Hon'ble Tribunal, Ahmedabad who vide Order Nos. A/10749-10755/WZB/AHD/2013 dated 10.06.2013 and No.A/10827-10833/WZB/AHD/2013 dated 11.07.2013, remanded the matter to the adjudicating authority with certain directions. In the meantime, the appellant filed a refund claim on 08.09.2015 seeking refund of an amount of Rs.70,00,000/- which they had deposited during the course of investigation.

2.2 The two show cause notices dated 25.04.2008 and 28.04.2010 [with corrigendum dated 11.01.2013] were decided during remand proceedings ordered by the Hon'ble CESTAT by the concerned adjudicating authority vide OIO No.AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017 wherein, *inter-alia*, he again imposed penalty of Rs.9,00,000/- on the appellant. Aggrieved with the said OIOs, appeals were filed before the Hon'ble Tribunal, Ahmedabad who vide Orders Nos. A/10979-10985/2019 dated 04.06.2019, set aside the impugned order and allowed the appeals filed by the Appellants by holding that *the impugned order holding classification of goods under CTSH No.2403 99 10 is not sustainable and the confiscation of goods, demand of duty and penalty imposed upon all the Appellants are not sustainable.*



2.3 Further, the refund claim filed on 08.09.2015 by the appellant, seeking refund of Rs.70,00,000/- they had deposited during the course of investigation, was rejected by the Assistant Commissioner, Central Excise, Gandhinagar Division, Ahmedabad-III vide Order-in-Original No.85/Ref/CEX/APB/2016 dated 18.02.2016, on the grounds that it was premature. Aggrieved with the said Order, the appellant filed an appeal before the Commissioner (Appeals), Ahmedabad who vide OIA No.AHM-EXCUS-003-APP-228-16-17 dated 30.01.2017 rejected the appeal. The appellant carried the matter further by preferring an appeal before the Hon'ble CESTAT, Ahmedabad. The Hon'ble Tribunal vide their Order No.A/12546/2019 dated 19.12.2019 has set aside the above OIA and remanded the matter to the adjudicating authority for reprocessing of refund claim in accordance with law by observing that *since, the case wherein the deposit was made during investigation has now been decided finally by this Tribunal's order dated 04.06.2019, therefore now as at this stage the refund is not premature.*

2.4 It is the order dated 18.03.2020 passed by the adjudicating authority in remand proceedings ordered by the Hon'ble Tribunal vide their Order dated 19.12.2019 referred above, which the appellant has challenged under the present appeal. The adjudicating authority vide the impugned order has rejected the refund claimed by the appellant amounting to Rs.70,00,000/- on the ground of non-submission of proof of payment deposited during investigation.

3. The appellant has filed the present appeal against the impugned order mainly on the following grounds:

- (a) In the present case, on one hand, the Respondent did not appreciate the situation of COVID-19 prevailing in the city of Ahmedabad & Gandhinagar and scheduled the personal hearing while on the other hand, he failed to grant another opportunity of personal hearing to the Appellant. In terms of Section 33A of the Central Excise Act, 1944, the Respondent was duty bound to grant third opportunity of personal hearing to the appellant. The impugned order is, therefore, passed in violation of principles of natural justice and is against the settled principle of '*Audi Alteram Partem*';
- (b) The Appellant had submitted a copy of GAR-7 Challan along with copy of Bank Deposit Slip, Certificate dated 18.11.2015 issued by the Bank of Baroda certifying the fact that the amount was deposited in CBEC Collection account, Chartered Accountant Certificate and copy of ledger to support and substantiate the fact that the amount was deposited during the course of investigation. However, the Respondent has passed the impugned order without appreciating and considering the documents submitted by the appellant;
- (c) The Respondent erred in holding that the appellant could not produce the copy of challan or challan number assigned by the bank while depositing the amount. The respondent failed to appreciate that the appellant has submitted a copy of letter dated 20.11.2007 whereby the appellant has mentioned that they have made the



payment vide Challan No.01/2007-08 dated 20.11.2007 vide cheque No.228473 drawn on Bank of Baroda, Borsad;

- (d) The respondent failed to appreciate that the Show Cause Notice and Order-in-Original were issued/passed by the Revenue Department and non-mentioning of the deposited amount by the Revenue Department would not deprive the rights of the appellant to claim the refund of the amount which was deposited during the course of investigation. The appellant is not bound to suffer for the mistake occurred on the part of Revenue Department. The appellant has produced sufficient documents to establish the fact that they had deposited the amount with the department during investigation and the same cannot be questioned now by the department;
- (e) The respondent failed to appreciate that the appellant in their reply to Show Cause Notice dated 28.02.2020 filed on 11.03.2020 categorically mentioned that they had mentioned in Sr.No.14 of Form EA-3 – Form of Appeal to the Appellate Tribunal filed before the Hon'ble CESTAT, Ahmedabad challenging Order-in-Original No.AHM-ECXCUS-003-05-06-17-18 dated 17.11.2017, that they had deposited the amount of Rs.70 lakhs vide Challan dated 22.11.2007 during the investigation. Even, neither any question being raised by the Hon'ble CESTAT, Ahmedabad nor any question being raised by the Revenue department and even the same amount was considered as the amount of pre-deposit in terms of Section 35-F of the Central Excise Act, 1944;
- (f) Non-appropriation of the amount by the Revenue department is an error which was committed by the Revenue department and there was no fault of the appellant;
- (g) The respondent ought to have appreciated that the Appellant has already furnished the copy of original certificate issued by the Bank of Baroda to the department along with letter dated 23.11.2015 which was issued in lieu of Original Challan and Bank deposit slip which clearly reveals the fact that the amount was deposited by the appellant and therefore, the impugned order denying refund of deposit is not sustainable in the eyes of law;
- (h) The respondent failed to appreciate the fact that the appellant maintained the ledger account during the relevant point of time for the period from 01.04.2007 to 31.03.2008 and even the entry was made for the deposit of Rs.70 lakhs in the ledger maintained by them;
- (i) The respondent erred in not appreciating the certificate dated 03.02.2020 issued by the Chartered Accountant which certified that (i) incidence of Central Excise duty claimed has not been passed on directly or indirectly to any other person; (ii) duty/tax paid has not been included in the cost; and (iii) the duty amount claimed as refund has been shown as "Deposits Given" under "Long Term Loans & Advances", under the heading "Non-Current Assets" in the Balance Sheet for the period ended 31st March 2019; and
- (j) In the present case, refund is not granted within three months from the date of the application and therefore, they are entitled for claiming interest on belated refund.



4. Personal hearing in the matter was held on 31.08.2020. Shri Amit Laddha, Advocate, appeared on behalf of the appellant. He re-iterated the submissions made in Appeal Memorandum. He produced a copy of Bank's counterfoil along with challan and stated that the original was available with the Preventive branch of the department.

5. I have carefully gone through the facts of the case available on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellant at the time of hearing. I find that the issue to be decided in the case is as to whether in the facts and circumstances of the case, the appellant's claim for refund of amount deposited by them during the course of investigation is admissible to them or not on the basis of the documents produced by them.

6. It is observed that the adjudicating authority has rejected the refund claimed by the appellant on the ground of non-submission of proof of payment deposited during investigation. His decision was based on the facts that the appellant could not produce the copy of Challan or Challan No. which was assigned by the bank while depositing the amount for which claim is made and neither the SCN nor the OIOs issued in the case mentioned the amount of deposit made by the appellant and that the OIO dated 17.11.2017 does not show appropriation of the amount of Rs.70,00,000/- paid as duty during the investigation. However, the appellant's case is that they have produced or submitted sufficient evidences to establish that the amount, for which the refund is claimed, was paid by them to the department.

7. After going through the appellant's contentions and the documents submitted in support of their contention in the appeal, I find that they have submitted a copy of GAR-7 Challan along with copy of Bank Deposit Slip, Certificate dated 18.11.2015 issued by the Bank of Baroda certifying the fact that the amount was deposited in CBEC Collection account, Chartered Accountant Certificate and copy of ledger to support and substantiate the fact that the amount was deposited during the course of investigation to the department. However, it is observed that the copy of GAR-7 Challan, having receipt stamp of the Bank, produced by the appellant before me in the appeal was not available with the appellant to submit the same before the adjudicating authority for consideration. Therefore, the adjudicating authority did not have the opportunity to consider this Challan while deciding the issue. Since the adjudicating authority has rejected the claim for refund on the ground of non-submission of challan, it would be appropriate that the matter should go back to him to decide the case afresh in the backdrop of submission of copy of the relevant challan by the appellant now. The appellant during the course of hearing, has submitted that the original copy of the challan is available with the Preventive wing of the department and it is from there that they have obtained the copy of the same which has been submitted in the appeal proceedings. When that is the case, the



adjudicating authority can verify the authenticity of the payment made by the appellant by verifying the facts from the concerned preventive wing. It is further observed that the other grounds like non-mentioning of the amount of deposit made by the appellant in the SCN and the OIOs and the non-appropriation of the said amount does not *ipso facto* negate the fact of payment of the amount of Rs.70,00,000/- by the appellant and for that reason, the rejection of refund is not sustainable on such technical grounds. I find considerable force in the argument of the appellant in this regard that non-mentioning of the deposited amount in the SCN or OIOs and non-appropriation of the said amount were errors on the part of the Department and it would not deprive the rights of the appellant to claim the refund of the amount which was deposited during the course of investigation and that they are not bound to suffer for the mistake occurred on the part of Department. Even otherwise, when the entire demand and the penalties imposed in the case have been set aside by the Hon'ble Tribunal vide their Order dated 04.06.2019, no confirmed dues remain pending against the appellant in the case and it is the duty of the department to refund the amount deposited by the appellant during the course of investigation of the case. It is settled law that the department cannot retain any amount deposited/paid by the assesseees without any authority of law.

8. I also find merit in the contention of the appellant that there is violation of principles of natural justice in as much as the adjudicating authority has not appreciated the fact of difficulties being caused due to Covid-19 pandemic situation and the denial of third opportunity of personal hearing to them. The adjudicating authority also did not discuss the merit of the evidences submitted by the appellant for which the order passed by him becomes non-speaking in nature.

9. In view thereof, the matter needs to be remanded to the adjudicating authority to decide the refund claim afresh after taking into consideration the copy of challan dated 22.11.2007 submitted by the appellant in the appeal proceedings, after causing necessary verification from the preventing wing on the authenticity of the challan submitted.

10. Needless to say, the adjudication order in remand proceedings must be a speaking order, by following principles of natural justice, giving clear findings of the adjudicating authority and he shall consider all the documents and evidences submitted by the appellant in support of their claim and give a reasoned finding. While adjudicating the case, the adjudicating authority must consider the points discussed in para 7 above and may cause the necessary verification of documents wherever required. The adjudicating authority may also consider the claim for interest made by the appellant on the delayed payment of refund, if refund claimed is sanctioned. The appellants are also directed to cooperate with the adjudicating authority by producing before him the relevant documents and other evidences, if any, in support of their contentions.



11. Accordingly, the impugned order passed by the adjudicating authority is set aside and the appeal of the appellant is allowed by way of remand to the original authority. The adjudicating authority may decide the refund matter in remand proceedings as expeditiously as possible as the appellant's claim for refund in the case is dated 31.08.2015.

12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed off in above terms.

Akhilesh Kumar
28 October, 2020.
(Akhilesh Kumar)
Commissioner (Appeals)

Date: 28.10.2020.

Attested:

Anilkumar P.

(Anilkumar P.)
Superintendent(Appeals),
CGST, Ahmedabad.



BY SPEED POST TO:

M/s Sopariwala Exports Pvt. Ltd.,
Himmatnagar Vijapur Road, Opp. Apsara Hotel,
Highway Road, At Lalpur, Post Savgadh,
Taluka Himmatnagar, District Sabarkantha,
Gujarat -383001.

Copy to:

- 1) The Principal Chief Commissioner, CGST , Ahmedabad Zone.
- 2) The Commissioner, CGST, Gandhinagar Commissionerate.
- 3) The Assistant Commissioner, Cental GST Division, Himmatnagar, Gandhinagar Commissionerate.
- ✓ 4) The Asst. Commissioner (System), CGST, Gandhinagar Commissionerate.
(for uploading the OIA)
- 5) Guard File.
- 6) P. A. File.

