

Vasudev Mehta

Issue : Whether Commissioner (Appeals) can travel beyond the scope of the show-cause notice and apply entirely different rule for rejection of refund benefit ? Held : No
Brief Facts of the Case : Briefly stated, the facts of the case are that the appellant herein is engaged in providing various taxable services defined under the Finance Act, 1994 and for that purpose they themselves have registered with the Service Tax Department. During the disputed period, the appellant had filed an application before the jurisdictional Service Tax authorities claiming refund of Service Tax of Rs. 10,58,10,484/- under Rule 5 of the CENVAT Credit Rules, 2004 read with Notification No. 27/2012-C.E. (N.T.) dated 18.06.2012. The refund application was disposed of by the Dy. Commissioner of Service Ta.....