

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL No. ST/52543/2015-CU[DB]**

(Arising out of Order-in-Appeal No.69/ST/ALLD/2015 dated 16/04/2015 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Allahabad)

**M/s Premier Car Sales Ltd.**

**Appellant**

Vs.

**Commissioner of Customs, Central Excise  
& Service Tax, Allahabad**

**Respondent**

Appearance:

Shri Dharmendra Srivastava (C.A.)  
Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant  
for Respondent

**CORAM:**

**Hon'ble Mrs. Archana Wadhwa, Member (Judicial)  
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 12/12/2018  
Date of Decision : 12/12/2018

FINAL ORDER NO. - **72851/2018**

**Per: Archana Wadhwa**

The Adjudicating Authority has rejected the refund claim of the appellant made on the basis that during the relevant period they were not required to pay any service tax on Logistics Charges and the same stand paid by them on account of a mistake, on the ground of limitation.

2. Admittedly the claim was made beyond the period of One year provided in Section 11B of the Central Excise Act. Learned advocate appearing for the appellant fairly draws our attention to the precedent decision of the Tribunal passed in the same assessee's case reported as M/s Premier Car Sales Ltd. Final Order Nos.72082-72083/2018 vide which identical refund claims made after the normal period of limitation were rejected.

3. In view of the fact that the earlier identical claim of the assessee was rejected on the issue of limitation and inasmuch as the refund in the present case also stand filed beyond the normal period of limitation provided under Section 11B, we find no infirmity in the impugned order. Accordingly appeal filed by the appellant is rejected.

(Dictated & Pronounced in Court)

**Sd/-**  
**(Anil G. Shakkarwar)**  
**Member (Technical)**

**Sd/-**  
**(Archana Wadhwa)**  
**Member (Judicial)**

*Lks*