

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

ST/70047/2018-ST[SM]

(Arising out of Order-in-Appeal No.241/ST/Alld/2017 dated 12.10.2017 passed by Commissioner(Appeals), CGST & Central Excise, Allahabad.)

M/s. Rangoli

...APPELLANT(S)

VERSUS

Commissioner of Customs, Central Excise & Service Tax, Allahabad
RESPONDENT (S)

APPEARANCE

Shri Subhash Chand (Advocate) for the Appellant (s)
Shri Sandeep Kumar Singh (Dy.Commr.) (A.R.) for the Revenue

CORAM:

SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 31.12.2018

FINAL ORDER NO.72949/2018

Per ANIL G. SHAKKARWAR :

After hearing both sides duly represented by Shri Subhash Chand, learned Advocate for the appellant and Shri Sandeep Kumar Singh, learned Dy.Commr.(A.R.) for the Revenue, I note that the facts of the case are that Service Tax was paid by the appellant on the activities during the period from July 2012 to March 2013. On such activities which were exempt from Service Tax vide Sl.No.30 of Notification No.25/2012-ST dated 20.06.2012, the total Service Tax paid was Rs.95,697/-. The appellant filed an application for refund of the same on 22.01.2014. The original authority allowed the refund of the same. Revenue preferred an appeal before learned

Commissioner(Appeals). Learned Commissioner(Appeals) decided the appeal through impugned order-in-appeal wherein he has passed following order:-

"4. In view of the above, I allow the appeal of the Department and set aside the impugned Order-in-Original No.165/Ref/ST/VNS/2014 dated 19.09.2014 to the extent of sanctioning of refund of the Service Tax paid which is beyond the period of one year of the date of filing the refund."

2. I note that learned Commissioner(Appeals) has upheld that part of the original order through which refund within a period of one year from date of filing refund application has been allowed. The said finding is in accordance with ruling by Hon'ble Supreme Court in the case of Porcelain Electrical Mfg. Co. vs. Collector of Central Excise, New Delhi reported at 1998 (98) E.L.T. 583 (S.C.).

3. In view of the impugned order being in accordance with the ruling by Hon'ble Supreme Court I do not find any infirmity in the impugned order. I therefore uphold the impugned order and reject the appeal.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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