CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 71299 of 2018

(Arising out of Order-in-Appeal No. 320/ST/Alld/2018 dated 14/08/2018 passed by Commissioner of CGST & Central Excise Appeal Commissionerate, (Appeals), Allahabad)

M/s U.P. State Construction & Infrastructure Development Corporation Limited **.....Appellant**

[Formerly known as U.P. Samaj Kalyan Nirman Nigam Limited]

(In front of Majbut Singh Kothi, C/o Babu Lal Yadav, Samad Nagar, Chhatarpur Road, Mahoba)

VERSUS

Commissioner of CGST & Central Excise, **....Respondent**

(Kanpur)

<u>APPEARANCE:</u>

Shri S. A. Khan, Consultant, for the Appellant
Shri Pawan Kumar Singh, Superintendent, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. <u>70796/2019</u>

Date of Hearing : 16/04/2019
Date of Decision : 16/04/2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by ld. Consultant – Shri S. A. Khan appearing on behalf of the appellant & ld. Superintendent – Shri Pawan Kumar Singh appearing on behalf of the Revenue, I note that the appellant had submitted an application for refund on 06.02.2017 in terms of Section 102 of the Finance Act, 1994. The Lower Authorities have held that Sub-section (3) of Section 102 of the Finance Act, 1994 provides for submission of refund claim in respect of Service Tax paid from 1st April, 2015 to 29th February, 2016 in respect of taxable services provided to Government within a period of 6 months from the date on which Finance Bill, 2016 received the assent of the President of India. It was further informed that the said Finance Bill, 2016 received assent of the President of India on 14.05.2016 and therefore the last date for filing refund claim under Section 102 of the Finance Act, 1994 was 13.11.2016. The Lower Authorities have held that the appellant's application for refund was filed by appellant on 06.02.2017 and therefore, the same was hit by limitation under Sub-section (3) of Section 102 ibid. I do not find any infirmity in the impugned order. I therefore, uphold the impugned order and reject the appeal.

(Dictated and pronounced in open court)

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

Ansari