

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.70011 of 2021**

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-1489-19-20 dated 28.02.2020 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Noida)

**M/s Sedicon India Pvt. Ltd.,** .....Appellant  
(G-52, Sector-6, Noida)

*VERSUS*

**Commissioner of Central Excise &  
CGST, Noida** ....Respondent  
(56/42, Renu Tower, Sector-62,  
Noida-201301)

**APPEARANCE:**

Shri Jagdish Mishra, Advocate for the Appellant  
Shri Santosh Kumar & Ms. Chitra Srivastava, Authorized  
Representatives for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)**

**FINAL ORDER NO.- 70816/2025**

DATE OF HEARING : 12.09.2025  
DATE OF PRONOUNCEMENT : 27.11.2025

The present appeal has been filed by the Appellant assailing the Order-in-Appeal No.NOI-EXCUS-001-APP-1489-19-20 dated 28.02.2020 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Noida.

2. The facts of the case in brief are that the Appellant is registered with the Service Tax Department for rendering 'Consulting Engineer Services' and 'Erection, Commissioning and Installation Services', returns were filed in form ST-3 for January, 2017 to June, 2017 and detail of Cenvat credit was submitted in Column No.13.1. The Appellant filed a refund application on 08.05.2018 and resubmitted on 28.08.2018 under Rule 5 of Cenvat Credit Rules, 2004 in respect of goods and

services exported by the Appellant. It is the case of the Appellant that they attempted to submit the refund application online but somehow the system did not accept it, hence they provided documents such as BRC, Refund Form, Bank Statement, BSST3, Excel Chart for export, Input Credit Excel Sheet, Export Invoice/ledger of service tax credit, Form A & A-1, Shipping Bills in respect to the letter dated 13.06.2018 and 08.08.2018. Show Cause Notice<sup>1</sup> dated 27.09.2018 was issued proposing to reject the refund claim filed by the Appellant on the ground that the refund claim is barred by limitation and the assessee had not deposited the Cenvat credit ledger. Reply to the SCN was filed, however, the Adjudicating Authority vide the Order-in-Original dated 20.12.2018, rejected the refund claim of Rs.4,83,329/-.

3. Being aggrieved, the assessee filed appeal before the first Appellate Authority and the learned Commissioner (Appeals) Noida vide the impugned Order-in-Appeal upheld the Order-in-Original which has been assailed in this appeal before the Tribunal.

4. The learned Advocate appearing on behalf of the Appellant submits that all the documents in support of the refund claim were submitted before the Department and the genuineness of those documents were never doubted. It is the case of the Appellant that they had already debited refund amount from their Cenvat credit account at the time of making the refund claim.

5. The learned Departmental Authorized Representative justified the impugned order and prayed that the appeal filed by the Appellant, being devoid of any merits, may be dismissed.

6. Heard both the sides and perused the appeal records.

7. I find that the refund claim was initially filed by the Appellant of Rs.4,79,453/- on 08.05.2018. It is an admitted fact

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<sup>1</sup> SCN

that the Appellant exported their goods in the month of March, 2017 vide shipping bills dated 15.03.2017 and 26.03.2017 and such goods passes the Indian frontier on 21.03.2017 and 26.03.2017 respectively (date of LEO), the goods were exported by land. It is on record that the Appellant submitted invoice wise input and input services in respect of which the claim of refund of Cenvat credit has been filed. I further find that time and again the Tribunal and the Superior Courts have held that in case of refund claim filed by the exporters, substantial benefit under law should not be denied for procedural lapses. It is the endeavour of the Government to promote the exports and provide the exporters a level playing field in the international arena to compete and survive. Further, it is transitional period since the Goods and Services Tax Act, 2017 was also implemented with effect from 01.07.2017. The CBIC vide the Circular No.112/7/2009-ST dated 12.03.2009 emphasizes on the fact that technical / procedural lapses should not result in the denial of refund in case of exporter of goods and services. It is also on record that the Appellant had shown the balance of Cenvat credit in the ST-3 returns filed for the period April, 2017 to June, 2017, the same has not been carried forward in Form TRANS-1 prescribed in the CGST Act, 2017.

8. In view of the above discussion, it is my considered view that the Appellant is eligible for the refund. The impugned orders are set aside and the appeal filed by the Appellant is allowed with consequential relief, as per law.

(Order pronounced in open court on - **27.11.2025**)

**Sd/-**  
**(P. K. CHOUDHARY)**  
**MEMBER (JUDICIAL)**

LKS