

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 09/11/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/71044-71045/2016-CU[DB] dated 07/09/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/580/2011	LG ELECTRONICS INDIA PVT LTD PLOT NO 51, UDYOG VIHAR, SURAJPUR KASNA ROAD, GREATER NOIDA.

2	C/581/2011	LG ELECTRONICS INDIA PVT LTD PLOT NO 51, UDYOG VIHAR, SURAJPUR KASNA ROAD, GREATER NOIDA UP
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**Name and Address of
Respondent**

3	C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
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Other Appellants and Respondents as per Annexure

Copy To

4 Advocate(s) / Consultant(s):

V. LAKSHMI KUMARAN, ALD
3/1A/3 OPP AUTO SALES, COLVIN
ROAD, LOHIA MARG ALLAHABAD-
211001

4 Bar Association, CESTAT, Allahabad

- 5 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
- 7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 58
- 12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 13 M/S Knowledge Processing Pvt. Ltd.(taxmenagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

Handwritten: A-23-11-16

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

Appeal Nos.C/580 & 581/2011-CU[DB]

Arising out of Order-in-Appeal Nos.190-191-CUS/APPL/NOIDA/10 dated 24.08.2011 passed by Commissioner (Appeals), Customs & Central Excise, Noida.

For approval and signature:

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

1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : No
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : Yes
3. Whether His Lordship wishes to see the fair copy of the Order? : Seen
4. Whether Order is to be circulated to the Departmental Authorities? : Yes

M/s L.G. Electronics India Pvt. Ltd.

...APPELLANT(S)

VERSUS

Commissioner of Central Excise, Noida

...RESPONDENT (S)

APPEARANCE:

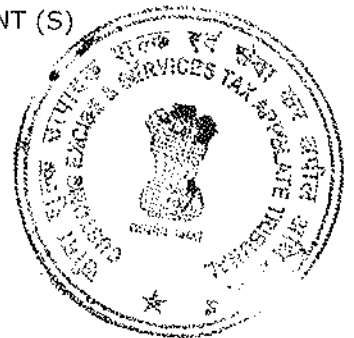
Shri Hrishikesh, Advocate for the Appellant (s)
Shri J.J. Sahu Asstt. Commissioner (A.R.) for the Department

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 07.09.2016

FINAL ORDER NO. 71044-71045/2016



Per Mr. Anil Choudhary :

The appellant, M/s L.G. Electronics India Pvt. Ltd., is in appeal against Order-in-Appeal Nos.190-191-CUS/APPL/NOIDA/10 dated 24.08.2011 passed by Ld. Commissioner (Appeals).

2. The brief facts are that the claim of refund of additional Customs Duty (SAD) have been rejected on the ground of non-production of original TR-6 Challan and original Bill of Entry for verification.
3. The learned Counsel for the appellant states that the issue is no longer res-Integra and this Tribunal in appellant's own case, under the similar facts and circumstances vide Final Order No.51193-51197/2014 dated 19.03.2014, was pleased to allow the appeal by way of remand with directions to the Adjudicating Authority to verify the refund claim of SAD, without insisting on original documents, with the help of data available in the EDI system of the department. And if thought expeditious, the appellant, M/s L.G. Electronics Pvt. Ltd., to file indemnity bond, so as to safeguard the interest of Revenue.
4. Accordingly, we allow the appeals by way of remand to the Adjudicating Authority with the direction that the refund claim shall be verified, without insisting on production of original documents, by verifying the data with the information available in the EDI system and on obtaining of indemnity bond from the appellant-assessee. We also direct the appellant to appear before the Adjudicating Authority with relevant supportings as



available with them within a period of 45 days from the date of receipt of this order and seek opportunity of hearing. The Adjudicating Authority shall after hearing the appellant, pass a reasoned order in accordance with Law preferably within a period of three months of appearance of the appellant before him. Thus, these appeals are allow^{ed} by way of remand. *An*

(Dictated & pronounced in the open Court)

Sd/-
(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

Sd/-
(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Mishra

प्रमाणित प्रति / Certified True Copy

b 17.11
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001