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

Dated: 27/08/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/70727/2016-CU[DB] dated 19/08/2016

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/55786/2014	LG ELECTRONICS INDIA PRIVATE LIMITED 51,UDYOG VIHAR, SARJAPUR-KASNA ROAD GREATER NOIDA UTTAR PRADESH
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA,UTTAR PRADESH- 201307

Copy To

3 Advocate(s) / Consultant(s):

V. Lakshmi Kumaran
5, JANGPURA EXTENTSION LINK
ROAD NEW DELHI-110014

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 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
13 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082
14 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032
15 C.D.R. 16 Office Copy 17 Guard File

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

Appeal No.C/55786/2014-CU[DB]

Arising out of Order-in-Appeal No.NOI/EXCUS/000/APPL/14-15 dated 30.06.2014 passed by Commr.(Appeals) Customs & Central Excise, Noida.

For approval and signature:

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

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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

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M/s L.G. Electronics India Pvt. ltd. ...APPELLANT(S)

VERSUS

C.C. & C.E. & S.T., Noida ...RESPONDENT (S)

APPEARANCE:

Shri Atul Gupta, Advocate for the Appellant (s)
Shri Rajeev Ranjan Jt. Commissioner & Shri V.R. Reddy 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 : 19.08.2016

FINAL ORDER NO. - 70727/2016

<u>Per Mr. Anil Choudhary :</u>

The appellant, M/s L.G. Electronics India Pvt. Ltd., is in appeal against Order-in-Appeal No.NOI/EXCUS/000/APPL/14-15 dated 30.06.2014, passed by Commr.(Appeals) Customs & Central Excise, Noida.

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 CA certificates, filing of month wise CA certificate, original copy of 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 appeal 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, the appeal is allow by way of remand.

(Dictated & pronounced in the open Court)

Sd/-

(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

Sd/-

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Mishra

प्रमाणित प्रति / Certified True Copy

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