

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

Dated: 23/09/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70877/2016-SM[BR] dated 10/08/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/56051/2014	HCL COMNET SYSTEMS AND SERVICES LTD A-10-11 SECTOR-3 NOIDA, UP
		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 EXTENSION 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), Vaidhyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohuk 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 - 58

13 The ICFAI society, 52, Nagarjuna Hills, 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

Asstt. Registrar

ISSUED ON

SIGN. (DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
38, M. G. MARG, ALLEHABAD-211001.

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

Appeal No. ST/56051/2014-ST(SM)

Arising out of Order-in-Appeal No. NOI/EXCUS/000/APPL/145/14 dated 25.07.2014 passed by Commissioner (appeals), Customs, Central Excise & Service Tax, Noida.

For approval and signature:

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

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

Hcl Comnet Systems and Services Ltd.

...APPELLANT

VERSUS

C.C. & C.E. & S.T-Noida

...RESPONDENT

APPEARANCE

Shri Hrishikesh & Shri Atul Gupta, Advocates for the Appellant
Shri Pawan Kumar Singh, (Supdt.) (A.R.) for the Department

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 10. 08. 2016

FINAL ORDER NO. 70877/2016



Per Mr. Anil Choudhary :

The appellant is an exporter of services under the category of business support services is in appeal against Order-in-Appeal dated 25/7/2014 passed by Commissioner (Appeals), Central Excise, Customs & Service Tax, Noida.

2. Heard the parties.

3. From a perusal of the show cause notice dated 26.12.2013, it is evident that the appellant have applied for refund of Cenvat credit for the period October, 2012 to December, 2012 on 13/9/2013 pursuant to which the show cause notice was issued for disallowing part of the refund claim amounting to Rs.2,61,059/-. I further find that neither Section 73 nor Rule 14 of CCR, 2004 have been invoked. As such, I find the show cause notice to be vague and wanting in necessary particulars. Accordingly, I hold that there is no valid show cause notice issued upon the appellant. As such, I set aside the impugned order so far it have upheld the disallowance of Cenvat Credit amounting to Rs.2,61,059/-. The appellant-assessee will be entitle to consequential benefits, if any. Accordingly, the Adjudicating Authority is directed to grant refund of this amount of Rs. 2,61,059/- with interest as per Rules.

(Order was dictated in the open Court)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Patel/-


24.10.16
ST/56051/2014-ST(SM)
ST/56051/2014-ST(SM)
ST/56051/2014-ST(SM)
ST/56051/2014-ST(SM)
ST/56051/2014-ST(SM)

