

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 20/11/2017

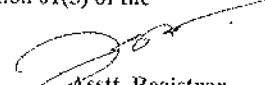
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71439/2017-SM|BR| dated 13/11/2017

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/1214/2011	IMPETUS INFOTECH (INDIA) PVT. LTD. D-27, SECTOR-59, NOIDA GAUTAM BUDH NAGAR (U.P.)
		Name and Address of Respondent
2		-C.C.E. NOIDA C-56/42, Sector-62, Noida- 201307

Copy To

3 Advocate(s) / Consultant(s):

Anil Kumar Tiwary (Adv.)
111-112, G.C. Complex, Naya
Bans, Sector-15, Opposite
Nirulas Hotel, Noida.

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, Opp ICICI Bank of Defence Colony 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 - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. ST/1214/2011-ST[SM]

(Arising out of Order-in-Appeal No. 86-ST/APPL/NOIDA/2011 dated 28/04/2011 passed by Commissioner (Appeals), Customs & Central Excise, Noida)

M/s Impetus Infotech (India) Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise, Noida

Respondent

Appearance:

Shri Anil Kumar Tiwary (Advocate)
Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant
for Respondent

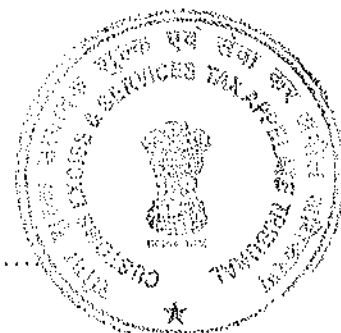
CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

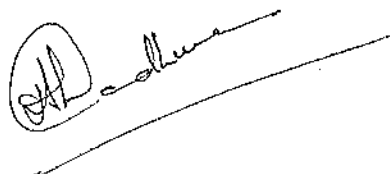
Date of Hearing : 13/11/2017
Date of Decision : 13/11/2017

FINAL ORDER NO. 71439/2017.....

Per: Archana Wadhwa



The issue involved in the appeal is as to whether the appellant, who is STPI Unit, is entitled to refund of Cenvat credit of duty, in terms of Rule 5 of Cenvat Credit Rules, 2004 for the period prior to their registration with the Department. The same stands denied by the authority on the ground that the assessee was not registered with Service Tax Department at the time of filing refund.



2. I find that the issue is no longer res integra. In the case of the same assessee and in identical situation, it stands held in favour of appellant.

3. By following the Final Order No. A/70066-70070/2017-SM[BR] dated 20/01/2017, in the same assessee's case, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

Lks

प्रमाणित प्रति/Certified True Copy

सहायक पंजीकार/Astt. Registrar
सीमाशुल्क, संपादन एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एन.जी.मार्ग, इजमगढ़-211001
38, M. G. MARG, ALHAHABAD-211001

