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: 07/04/2017

To
Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/70334-70335/2017-SM[BR] dated 16/03/2017

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/1439/2010	**Commissioner of CUSTOMS-Meerut-ii** OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH
2	ST/1516/2010	**Century Pulp And Paper** C/o General Manager Lalkuan NANITAL uttrakhand
		Name and Address of Respondent
3		C.C.E. & S.T.-Meerut-ii OPPOSITE SHAHEED SMARAK,DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH-
4		Century Pulp And Papers Lalkuan, Distt. Nainital.,,

Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

Kapil Vaish
2nd floor, Part-A Krishna Janki Palace, 35-C, Rampur Garden, Civil Lines, Bareilly, UP
Bareilly
Uttar Pradesh

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise. I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

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

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

16 C.D.R. 17 Office Copy 18 Guard File

Asstt. Registrar

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

APPEAL No.ST/1516 & 1439/2010-ST[SM]

(Arising out of Order-in-Appeal No. 247-ST/MRT-II/2010 dated 29/07/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut)

M/s Century Pulp & Paper (In appeal No.ST/1516/2010)

Commissioner of Central Excise, Meerut-ii

(In appeal No.ST/1439/2010) **Appellants**

Vs.

Commissioner of Central Excise, Meerut-ii

(In appeal No.ST/1516/2010)

M/s Century Pulp & Paper (In appeal No.ST/1439/2010) **Respondents**

Appearance:

Shri Kapil Vaish, Chartered Accountant, for Assessee
Shri D.K. Deb, Assistant Commissioner (AR), for Revenue

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 16/03/2017
Date of Decision : 16/03/2017

FINAL ORDER NO. 70334-70335/2017

Per: Anil Choudhary

These cross appeals have been filed by the appellant-assessee and the revenue against a common Order-in-Appeal No.247-ST/MRT-II/2010 dated 29/07/2010 passed by the Commissioner (Appeals), Meerut-II, whereby in the case of the appellant who is an exporter of their finished products and have received services in the process of export of their goods, which is the part of the refund claim of service tax under Notification No.41/2007–ST have been rejected in part and the revenue is in appeal against allowing refund of service tax on transport charges of container from ICD, Delhi to ICD, Dadri.

2. Heard the parties.

3. So far the disallowance in part of GTA services relating to the transport of empty container to the factory for Rs.19,727/- is concerned, I find that the same is covered by precedent Ruling of this Tribunal in the case of Marco Polymers Pvt. Ltd. Vs CCE, Ahmedabad reported at 2010 (19) STR 679 (Tri-Ahmd.) and also in the case of Sopariwala Exports Vs CST reported at 2015 (39) STR 884 (Tri-Mumbai).

4. So far the amount of Rs.2,15,230/- relating to Terminal Handling Charges, + Empty Container offloading, + Transport Charges of Container-ICD Delhi, to ICD Dadri + Documentation Charges, the learned Commissioner (Appeals) have allowed about Rs.20,000/- for transport charges of the container from ICD Delhi to ICD, Dadri and have disallowed the balance. I find that the amount disallowed, is fully allowable in view of the precedent Ruling in the case of Marco Polymers Pvt. Ltd (supra) and also in the case of Sopariwala Exports (supra).

5. So far Custom House Agent Services are concerned, I find that the same is specifically allowed in Notification No.41/2007–ST.

6. So far the amount received towards the Commission Agent Service is concerned the learned Counsel stated that they are not contesting the disallowance for the service.

7. To sum up the amount of Rs.(19,727+ Rs.2,15,230/- as reduced by the amount already allowed earlier + Rs.18,944/-) totaling Rs.2,53,901/- is allowed. I further direct the adjudicating authority to grant the refund of this amount within a period of 45 days from the date of receipt of a copy of this order, along with interest as per Rules. The appellant is also directed to file a calculation sheet of the balance amount of refund receivable, along with a copy of this order before the adjudicating authority to facilitate/grant the refund.

8. Thus, appeal No.ST/1516/2010 filed by the appellant-assessee is allowed and Appeal No. ST/1439/2010 filed by the revenue stands dismissed.

(Dictated in Court)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy
24/07/2017
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001