

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: 14/09/2017

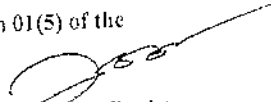
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70993/2017-SM(BR) dated 08/09/2017

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/1543/2011	Commissioner of CUSTOMS- Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005

Name and Address of
Respondent

2	Young Style Overseas C-2/52, kamla Nagar., AGRA (,UP)
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Copy To
3 Advocate(s) / Consultant(s):

**Shambhu chopra
HIGH COURT CHAMBER
NO 147, New Building
,Allahabad**

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)

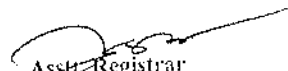
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 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 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines,
Allahabad – 211 001**

COURT NO. II

DATE OF HEARING : 08/09/2017.

DATE OF DECISION : 08/09/2017.

Service Tax Appeal No. 1543 of 2011 (SM)

[Arising out of the Order-in-Appeal No. 204/ST/APPL/KNP/2011 dated 06/09/2011 passed by The Commissioner (Appeals), Customs & Central Excise, Kanpur.]

CCE & ST, Kanpur

Appellant

Versus

M/s Young Style Overseas

Respondent

Appearance

Shri Mohd. Altaf, Authorized Representative (DR) – for the Appellant.

Shri Shambhu Chopra, Advocate – for the Respondent.

CORAM: Hon'ble Shri Ashok Jindal, Member (Judicial)

Final Order No. 70993 /2017 Dated : 08/09/2017



Per. Ashok Jindal :-

Revenue is in appeal against the impugned order on the ground that the learned Commissioner (Appeals) is required to reject the refund claim filed by the respondent as time bar.

2. The respondent filed refund claim for the services of Business Auxiliary Service received from a foreign commission agent for export during the period 16th December 2008 to 15th

Ashok Jindal

April 2009 on 30th December 2009. The refund claim sought to be denied as time bar and the matter was adjudicated by the Adjudicating Authority who hold that the refund claim filed by the respondent is barred by limitation. On appeal, the learned Commissioner (Appeals) held that as service tax has been paid by the respondent on 2nd July, 2009 and within six months of that they have filed the refund claim under Notification No. 41/2007, as amended by Notification 32/2008. Aggrieved from the said order, Revenue is before me.

3. Heard the learned AR.

4. I find that in this case service tax has been paid by the respondent on 2nd July, 2009, whereas the refund claim was filed on 30th December, 2009 which is well within six months of the payment of service tax. The relevant date as per Section 11B of the Act is the date of payment of service tax. In that circumstances, I do not find any infirmity in the impugned order. The same is upheld. The appeal filed by the Revenue is dismissed.

(Dictated and pronounced In open court.)

Sd/-

(Ashok Jindal)

PK

Member(Judicial)

प्रमाणित प्रति/Certified True Copy

स्थान: अवर/असि. रेजिस्ट्रार

वि. नं. - अवर/असि. रेजिस्ट्रार

अवर/असि. रेजिस्ट्रार (S.T.A.T.)

38 - अवर/असि. रेजिस्ट्रार-211001

38 - अवर/असि. रेजिस्ट्रार-211001

