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: 29/08/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70804/2017-SM[BR] dated 11/08/2017

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/366/2010	**CTA APPARELS PVT. LTD.** C-32, SECTOR-58, NOIDA.
		Name and Address of Respondent
2		-C.C.E. NOIDA C-56/42, Sector-62, Noida-201307

Copy To
3Advocate(s) / Consultant(s):

Radhey Shyam Advocate
642B/1, NEAR ANAND AKHARA,BAGHAMBARI GADDI, ALLAHPUR, ALLAHABAD-211006

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
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.ST/366/2010-ST[SM]

(Arising out of Order-in-Appeal No. 342/CE/APPL/NOIDA/09 dated 15/12/2009 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s CTA Apparels Pvt. Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Noida **Respondent**

Appearance:

Shri Radhey Shyam, Advocate for Appellant
Shri Pawan Kumar Singh, Supdt (AR), for Respondent

CORAM:

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

Date of Hearing : 11/08/2017
Date of Decision : 11/08/2017

FINAL ORDER NO—70804/2017......

Per: Anil Choudhary

The present appeal is filed by the appellant against Order-in-Appeal No. 342/CE/APPL/NOIDA/09 dated 15/12/2009 passed by Commissioner of Central Excise & Customs (Appeals), Noida.

2. The issue in this appeal is whether the appellant is entitled to refund under Notification No.41/2007-ST, as amended with respect to input services which were received at other than registered address and such

addresses have been subsequently recognised by the Department by issuing centralized registration certificate.

3. The brief facts of the case are that the appellant is an exporter of ready-made garments, applied for refund claim for Rs.2,81,674/- under Notification No.41/2007-ST on 11/02/2009 for the period July'2008 to September'2008. Vide Order-in-Original dated 28/07/2009, the Assistant Commissioner was pleased to allow the refund in part and rejected an amount of Rs.1,25,440/-, as the invoices for service received were addressed to their office premises at C-633, New Friends Colony, New Delhi-110025 and D-235 Sector 63, Noida, A-7 Sector-4 Noida, instead of their registered address at C-32, Sector-58, Noida. As it appeared that the input services under dispute were not received and utilized at the registered premises. Accordingly, the same was disallowed. Being aggrieved, the appellant preferred appeal before learned Commissioner (Appeals) who vide the impugned order had been pleased to uphold the disallowance, observing that as particulars required under law to be reflected on the bills/invoices have to mentioned and any diversion cannot be ignored, as major procedural requirements.

4. Heard the parties.

5. Having considered the rival contentions, I find that the three addresses other than the registered address at which the services under dispute were received have been subsequently recognized by the Department in the Centralized Registration Certificate dated 22nd December, 2008, wherein in the forwarding letter, issued by the Range Superintendent dated 31st December 2008, it is mentioned– "In view of the Centralized Billing/Accounting System followed by you at the above mentioned address (C–32, Sector-58, Noida), you are hereby informed that the Commissioner, Customs and Central Excise & Service Tax, Noida, is pleased to grant you Centralized Registration under the provision of Rule 4(3) of the Service Tax Rules, 1994 read with Section 69 of the Finance Act, 1994." In view of the finding by the Department that the appellant was having centralized billing and accounting system, it is apparent that these services utilized at the non-registered addresses during the relevant period, the output services generated at such premises was availed or accounted by the registered office at C–32, Sector-58, Noida. Accordingly, in view of the facts and circumstances, I hold that the appellant is entitled to refund of the balance amounting to Rs.1,25,442/- under Notification No.41/2007–ST. Accordingly, the appeal is

allowed with consequential benefits. I further direct the adjudicating authority to disburse the amount of Rs.1,25,442/- within a period of 45 days, from the receipt of a copy of this order, along with interest, as per rules.

(Dictated in Court)

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

akp

प्रमाणित प्रति/Certified True Copy
05/09/2017
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