

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

Dated: 20/11/2017

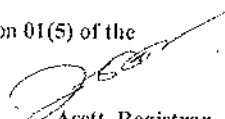
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71406-71410/2017-SM[BR] dated 14/11/2017

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/70418/2017 | <b>Bridal Jewellery Mfg Co</b><br>179,nsez<br>NOIDA<br>UP                          |
| 2           | ST/70419/2017 | <b>Bridal Jewellery Mfg Co</b><br>179,nsez<br>NOIDA<br>UP                          |
| 3           | ST/70421/2017 | <b>Bridal Jewellery Mfg Co</b><br>179,nsez<br>NOIDA<br>UP                          |
| 4           | ST/70422/2017 | <b>Bridal Jewellery Mfg Co</b><br>179,nsez<br>NOIDA<br>UP                          |
| 5           | ST/70423/2017 | <b>Bridal Jewellery Mfg Co</b><br>179,nsez<br>NOIDA<br>UP                          |
|             |               | Name and Address of Respondent                                                     |
| 6           |               | C.C. & C.E. & S.T.-Noida<br>C-56/42...SECTOR 62,<br>NOIDA,<br>UTTAR PRADESH-201307 |
| 7           |               | C.C. & C.E. & S.T.-Noida<br>C-56/42...SECTOR 62,<br>NOIDA,<br>UTTAR PRADESH-201307 |
| 8           |               | C.C. & C.E. & S.T.-Noida<br>C-56/42...SECTOR 62,<br>NOIDA,<br>UTTAR PRADESH-201307 |
| 9           |               | C.C. & C.E. & S.T.-Noida<br>C-56/42...SECTOR 62,<br>NOIDA,<br>UTTAR PRADESH-201307 |

C.C. & C.E. & S.T.-Noida  
C-56/42...SECTOR 62,  
NOIDA,  
UTTAR PRADESH-201307

Other Appellants and Respondents as per Annexure

Copy To

11 Advocate(s) / Consultant(s):

**Abhinav Kalra, C.A**  
**G-15,SECTOR-3,**  
**NOIDA,**  
**UTTAR PRADESH**  
**201301**

12 Bar Association, CESTAT, Allahabad

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

14 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

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

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

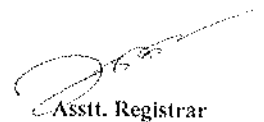
18 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

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

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

22 C.D.R.      23 Office Copy      24 Second Folder Copy      25 Guard File

  
Asstt. Registrar

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

**S.T.Appeal Nos.70418,70419,70421-70423/17**

Arising out of O/A Nos.NOI/SVTAX/000/APPL-I/370/2016-17,  
NOI/SVTAX/000/APPL-I/374/2016-17, NOI/SVTAX/000/APPL-I/372/2016-17,  
NOI/SVTAX/000/APPL-I/375/2016-17,  
NOI/SVTAX/000/APPL-I/371/2016-17 all dated 03.03.2017 passed by  
Commr. (Appeals) of Central Excise, Meerut I.

M/s Bridal Jewellery Mfg. Company Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Cus. & S.Tax, Noida I

RESPONDENT (S)

APPEARANCE

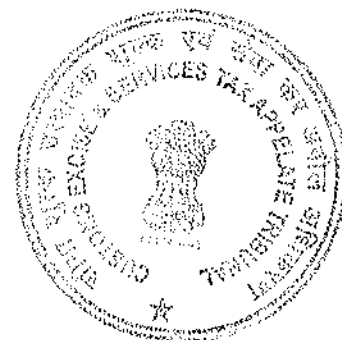
Shri Abhinav Kalra, C.A. for the Appellant (s)  
Shri Gyanendra Kr. Tripathi, Asstt.Commr. (A.R.) for the Revenue

**CORAM:**

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 14. 11. 2017

Final ORDER NO.71406-71410/2017.....



**Per Mrs.Archana Wadhwa :**

All the appeals are being disposed of by a common order as the issue involved is identical. The issue involved is as to whether the appellant, who is a manufacturer and exporter of the jewellery, has engaged in manufacturing unit located at NSEZ, Noida, is entitled to refund of input service tax on Banking services claimed to be utilized for the purpose of export.

S.T.Appeal Nos.70418,70419,  
70421-70423/2017

2. It is seen vide the impugned order that the lower authorities have rejected number of claims of the same assessee. The very first appeal filed by the appellant before the Tribunal has been decided in their favour vide Final Order No.71350/2017 dated 21.09.2017. By holding in favour of the appellant, the Tribunal has directed the lower authorities to grant the refund to the appellant within a period of 30 days from the receipt of the service of the order, along with interest.

3. Inasmuch as, the issue stands decided in the appellants' own case vide the above referred decision of the Tribunal, I set aside the impugned order and allow all the appeals with consequential relief to the appellants.

(Operative part of the order was pronounced in the open Court)

Sd/-

(Archana Wadhawa)  
Member(Judicial)

mm

प्रमाणित नसि/Certified True Copy

05/12/17  
उपस्थित (U) नसि/Asst. Registrar  
विशेष नसि/विशेष नसि (विशेष नसि)  
23, नसि, नसि-211001  
33, नसि, नसि-211001