

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 22383 of 2015

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-111/2015-16 dated 06.08.2015 passed by the Commissioner of Customs (Appeals), Cochin.)

Commissioner of Customs,
Custom House,
Cochin.

Appellant(s)

VERSUS

M/s. Falcon Glass Palace,
Falcon Towers,
Mangalapuram,
Thonakkal, P.O.,
Trivandrum – 17.

Respondent(s)

APPEARANCE:

Mr. K. Vishwanatha, Superintendent (AR) for the Appellant

Mr. Baby M.A., Advocate, for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20486 /2024

DATE OF HEARING: 12.06.2024

DATE OF DECISION: 12.06.2024

PER : DR. D.M. MISRA

This is an appeal filed by the Revenue against Order-in-Appeal No. COC-CUSTM-000-APP-111/2015-16 dated 06.08.2015 passed by the Commissioner of Customs (Appeals), Cochin.

2. Briefly stated the facts of the case are that the appellant had filed 8 refund claims for refund of additional duty paid, under Notification No. 102/2007 Cus. dated 14.09.2007 in the

month of April 2013. Following Para 4.2 of the said circular dated 28.04.2008 issued by the board, the adjudicating authority sanctioned only one refund claim and rejected the balance saying that the appellant is not permitted to file more than one refund claims in the same month.

3. The learned Commissioner (Appeals), observing that there is no bar for filing more than one refund claims under the Notification No.102/2007 against each bill of entry in the same month and condition mentioned at Para 4.2 of the said circular is to be followed by the Revenue for internal purpose, cannot applied in considering the refund claim, when no such condition is mentioned in the Notification No.102/2007 Cus.

4. We do not find any discrepancy in the said order of the learned Commissioner (Appeals). Consequently, the impugned order is upheld and the Revenue's appeal is dismissed.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Triveni