CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 26644 of 2013

(Arising out of Order-in-Appeal No. 38/2013/BM dated 13.03.2013 passed by the Commissioner of Central Excise (Appeals), Mysore.)

The Commissioner of Central Excise,
No. 71, Club Road,
Belgaum – 590 001.

Appellant(s)

VERSUS

M/s. JSW Severfield Structures Limited,
Near 10 MT Gate,
Beside Cement Plant II,
Vidya Nagar, Torangallur,
Bellary.

Respondent(s)

APPEARANCE:

Mr. Sanjay Venkat, Superintendent (AR) Advocate for the Appellant

Ms. Ayushree J, Advocate for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 20185 /2025

DATE OF HEARING: 14.02.2025
DATE OF DECISION: 14.02.2025

PER : DR. D.M. MISRA

Heard both sides and perused the records.

2. The short issue involved in the present appeal for consideration is whether cash refund of the accumulated cenvat credit under Rule 5 of the Cenvat Credit Rules, 2004 be admissible when the goods are cleared to SEZ unit. The Learned Commissioner (Appeals) has sanctioned cash refund of the

accumulated cenvat credit considering the same as export. Revenue is in appeal on the ground that the clearances to SEZ unit cannot be considered as export.

3. We find that the issue is covered by the decisions of this Tribunal in the appellant's own case reported as ***Commissioner of Central Excise v. JSW Severfield Structures Ltd.*** [2016 (11) TMI 188 – CESTAT Bangalore] and also in the case of ***Sujana Metal Products Ltd. v. CCE, Hyderabad*** [2011 (273) E.L.T. 112 (Tri. Bang.)] and ***Sirmaxo Chemicals Pvt. Ltd. v. CCE, Thane-II*** [2016 (337) E.L.T. 425 (Tri.-Mumbai)].

4. Following the above said precent, impugned order is upheld and Revenue's appeal is dismissed.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Raja…