CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH AT CHANDIGARH

SINGLE MEMBER BENCH

COURT NO.I

in Appeal No.E/ 60835 &-60834/2018-Ex (SM)

(Arising out of OIA No.304-307/2017-18 dt.12.2.2018 passed by the Commissioner of CGST (Appeals), SCO-407-408, Sector 8, Panchkula)

M/s. Great India Steel Fabricators **Appellant**
(Unit-II, SK-38 Mile Stone, Radaur Road, Yamunanagar)

Vs.

CCE , Panchkula **Respondent**
(SCO-407-408, Sector 8, Panchkula)

Present for the Appellant: Shri Naveen Bindal, Advocate
Present for the Respondent: Shri Harvinder Singh, AR

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO.60430-60431/2019

Date of hearing/Decision:16.04.2019

PER: ASHOK JINDAL

The appellants are in appeal against the impugned orders wherein the refund claim under Rule 5 of Cenvat Credit Rules, 2004 was rejected on the ground that the appellant has not physically exported the goods and it is a case of deemed export. Therefore, in terms of Rule 5 of Cenvat Credit Rules, 2004, the refund claim cannot be entertained. Against the said order, the appeal is before me.

2. Today when the matter was called, Ld. Counsel for the appellant fairly submits that in the appellants' own case for the earlier

period, this Tribunal vide order dt.10.8.2018 has denied refund claim for deemed export under Rule 5 of Cenvat Credit Rules, 2004.

3. Heard the Ld. Counsel for the appellants.

4. Considering the fact that in the appellants' own case for the earlier period, this Tribunal vide order dt.10.8.2018 has denied refund claim on account of deemed export under Rule 5 of Cenvat Credit Rules, 2004. Therefore, following the precedent decision of this Tribunal, I reject the refund claim filed by the appellants.

5. In these terms, the appeals are dismissed.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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