CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE BENCH
COURT NO.1
Appeal No. E/60284/2018

[Arising out of the Order-in-Appeal No. APPEL-CE-PKL-187-2017 dated 05.12.2017 passed by the CCE (Appeals), Panchkula]

Date of Hearing/Decision: 02.11.2018

For Approval & signature:
Hon'ble Mr. Ashok Jindal, Member (Judicial)

SMG International **Appellant**

Vs.

CCE, Panchkula **Respondent**

Appearance

Ms. Krati Somani. Advocate- for the appellant
Shri. Tarun Kumar, AR. - for the respondent

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

FINAL ORDER NO: **63377 / 2018**

Per Ashok Jindal:

The appellant is in appeal against the impugned order on the limited ground that the ld. Commissioner (A) allowed the refund claim but the same has been re-credit to their cenvat credit account vide order dated 14.11.2017 after GST.

2. The ld. Counsel for the appellant submits that GST has been applicable w.e.f 01.07.2017 and as per the Section 142 (A) of CGST Act 2017, cenvat credit is pending entertaining in appeal before any forum is required to be refunded in cash. As the appellant has filed the appeal before the ld. Commissioner (A) before GST regime but refund claim has been entertained by the ld. Commissioner (A) after GST regime. In that

circumstances, the ld. Commissioner (A) was required to allow the refund of cenvat credit to the appellant in cash instead of allowing re-credit in cenvat credit account. In that circumstances, I set aside the impugned order qua re-credit of cenvat credit in cenvat credit account and direct the authorities below to issue the refund claim to the appellant in cash.

With these terms, the appeal is disposed off.

(Dictated and pronounced in the open court)

Ashok Jindal
Member (Judicial)

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