

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**SINGLE MEMBER BENCH
COURT NO. I**

APPEAL NO. E/60833, 60836/2018

[Arising out of Order-in-Appeal No. OIA-APPEAL-CE-PKL-304-307-2017-18 dated 12.02.2018 passed by the Commissioner of Central Excise (Appeals), Panchkula]

Date of hearing/decision: 14.02.2019

For approval and signature:

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

Ms Great India Steel Fabricatros : Appellant(s)

VS

C.C.E. & S.T. Panchkula : Respondent(s)

Appearance:

Present for the Appellant(s): Shri Naveen Bindal (Advocate)

Present for the Respondent(s): Shri Harvinder Singh (AR)

CORAM:

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

FINAL ORDER NO. 60129-60130 / 2019

Per : Ashok Jindal

The appellants are in appeal against the impugned orders praying that the refund claims are to be sanctioned in cash.

2. The facts of the case are that the appellant filed refund claims of unutilized amount lying in their Cenvat credit account under Rule 5 of Cenvat credit Rules 2004, on account of export of goods. The refund claims partly allowed in cash and partly credited in Cenvat credit account. The grievance of the appellant is that after introduction of Central Goods and Service Tax Act, 2017 all refund claims are to be

sanctioned in cash. Therefore, by way of these appeals the appellant sought to modify the orders of sanctioning of refund claims in Cenvat account for granting the refund claims in cash.

3. Heard the parties.

4. Considering the fact that on introduction of Central GST Act, 2017, Section 142 deals the situation which directs the authorities to sanction all the refund claims in cash, therefore, no authority can sanction refund claim to be credited in Cenvat credit account. In that circumstances, I modify the impugned orders to the extent that refund claims are to be allowed in cash, instead of crediting in Cenvat credit account. Accordingly, the appellant is entitled the refund claims in cash.

5. With these terms, the appeals are allowed.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

Kailash