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/61358/2018

[Arising out of Order-in-Appeal No. 59-CE-GGN-CGST-APPEAL-GURUGRAM-SG-2018-19 dated 24.05.2018 passed by the Commissioner of Central Excise (Appeals), Gurgaon]

Date of hearing/decision: 06.03.2019

M/s Kap Cones Pvt. Ltd. : **Appellant(s)**

VS

C.C.E. & S.T.- Gurgaon I : **Respondent(s)**

Appearance:
Present for the Appellant(s): Shri Ravinder Singh (Consultant)
Present for the Respondent(s): Shri Harvinder Singh (AR)

CORAM:

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

FINAL ORDER NO. **60218** /2019

Per : **Ashok Jindal**

Heard the parties.

2. Considering the fact that as per the decision of the Hon'ble Apex Court in the case of ***Ranbaxy Laboratories Ltd. Vs. Union of India reported in 2011 (273) E.L.T. 3 (S.C)***, wherein it has been held that the revenue is required to pay interest after three months from the date of filing the refund claim. Admittedly, there is a delay in sanctioning the refund claim from the date of filing the refund claim, therefore, in the light of the decision of **Ranbaxy Laboratories Ltd. Vs. Union of India (Supra)**, the appellant is

entitled to claim interest after three months from the date of filing the refund claim.

3. With these terms the appeal is disposed of.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

Kailash