IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

Appeal No. C/42330/2014

(Arising out of Order-in-Appeal C. Cus. No.1401/2014 dated 30.7.2014 passed by the Commissioner of Customs (Appeals), Chennai)

M/s. SIBCO Overseas Pvt. Ltd. Appellant

Vs.

Commissioner of Customs (Export) Chennai Respondent

Appearance

Shri A.K. Jayaraj, Advocate for the Appellant
Shri Jagan Babu, AC (AR) for the Respondent

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Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Date of Hearing / Decision: **07.01.2019**

Final Order No. **40025 / 2019**

The above appeal is filed against the rejection of refund of SAD.

2. On behalf of the appellant, ld. counsel Shri A.K. Jayaraj submitted that the authorities below have rejected the refund claimed by the appellant on the ground that condition 2(b) of Notification No.102/2007-Cus. dated 14.9.2007 has not been complied. He submitted that the appellant had furnished the Chartered Accountant's certificate showing that the said endorsement was made on the sales invoices at the point of

sale. He relied upon the decision of the Tribunal vide Final Order No. 43362/2017 dated 21.12.2017 in the case of Aban Exim Pvt. Ltd. to argue that the Tribunal in the said case has followed the decision of the Larger Bench of the Tribunal in Chowgule & Company Pvt. Ltd. reported in 2014 (306) ELT 326 (Tri. LB).

3. The ld. AR Shri Jagan Babu supported the findings in the impugned order.

4. Heard both sides.

5. The issue is with regard to rejection of SAD on the ground that para 2(b) of Notification 102/2007 has not been fulfilled. On perusal of records, I find that the appellant has furnished the Chartered Accountant's certificate showing that necessary endorsements were made on the sales invoices. Further, the Larger Bench of the Tribunal in the case of Chowgule & Company (supra) has observed that the said endorsement is not mandatory. Following the said decision as well as the decisions of the Tribunal in the said issue, I am of the view that the rejection of refund is unjustified. The impugned order is set aside and the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in open court)

(**Sulekha Beevi C.S.**)
Member (Judicial)

Rex