

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

Appeal No.C/40039/2015

[Arising out of Order-in-Appeal C.Cus.II No.96/2014 dt.31.10.2014
passed by Commissioner of Customs (Appeals-II) Chennai]

Greaves Cotton Ltd.

Appellant

Vs

Commissioner of Customs (Port-Export),
Chennai

Respondent

Appearance:

Shri Suraj, Advocate
For the Appellant

Shri R. Subramaniam, AC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 21.12.2017

FINAL ORDER No. 43351/2017

Per Bench

Issue in dispute in this appeal concerns rejection of refund of SAD. The original authority has rejected the refund on the ground that there is no endorsement in the invoices to the effect that no credit has been availed in respect of the imported goods as required under para 2(b) of the Notification



No.102/2007-Cus. dated 14.09.2007. The lower appellate authority upheld this order. Hence this appeal.

2. Today, when the matter came up for hearing, on behalf of the appellant, Shri Suraj, Ld. Advocate submitted that the issue is already covered by plethora of decisions in particular, that of Tribunal's Larger Bench in the case of *Chowgule & Company Pvt. Ltd. Vs CC & CE - 2014 (306) ELT 326 (Tri.-LB)*, which was followed by Tribunal in the case of *Narasingh Dass & Co. (P) Ltd. Vs CC Trichy & Chennai - 2017 (347) ELT 305 (Tri.-Chennai)* and in the case of *Mennekes Electric India P. Ltd. Vs CC Chennai-II - 2017 (348) ELT 537 (Tri.-Chennai)*.

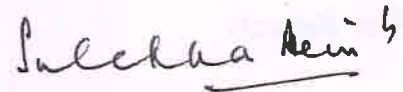
3. On the other hand, Ld. A.R supports the impugned order.

4. On going through the facts, we find that the issue in question has already been laid to rest by the decisions cited by the Id.counsel. Following the ratio thereof, we set aside the impugned order and allow the appeal with consequential relief, if any, as per law.



(Madhu Mohan Damodhar)
Member (Technical)

(dictated and pronounced in court)



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

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प्रमाणित प्रति / Certified True Copy
T.S. Ramiah
Rv सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारी / (CESTAT)
चेन्नाई / CHENNAI
12/01/18