IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 40242 of 2021

(Arising out of Order-in-Appeal AIR C.CUS.I No. 01/2021 dated 04.01.2021 passed by the Commissioner of Customs (Appeals-I), No. 60, Rajaji Salai, Custom House, Chennai – 600 001)

M/s. Aditya International Limited **: Appellant**
Suit No. 226, Bussa Indl. Premises,
Co-op Society Ltd., Century Bazar Lane,
Prabhadevi, Mumbai – 400 025

VERSUS

The Commissioner of Customs (Imports) **: Respondent**
Chennai-VII Commissionerate,
New Custom House, Meenambakkam, Chennai – 600 027

APPEARANCE:

Shri M.A. Mudimannan, Advocate for the Appellant

Shri M. Jagan Babu, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 41733 / 2021

DATE OF HEARING: 23.07.2021

DATE OF DECISION: **05.08.2021**

Order :

Heard Shri M.A. Mudimannan, Learned Advocate appearing for the appellant and Shri M. Jagan Babu, Learned Departmental Representative appearing for the Revenue.

2. The only grievance of the appellant is the rejection of refund for want of original challans.

3. I find that even the Central Board of Excise and Customs vide Circular No. 18/2010-Customs dated 08.07.2010 and Facility Notice No. 53/2010 dated

12.05.2010, to name a few, has time and again laid down guidelines in so far as working out the refund of 4% SAD is concerned. However, the authorities below have ignored the above Circulars which are beneficial to the taxpayer and have resorted to rejection of the refund claim.

4. Moreover, I do not find any ambiguity in the claim of the appellant for refund since the dispute was only with regard to the non-production of original challans and the above Circulars have clearly observed that the certificate of the Authority/Chartered Accountant shall be accepted for the purpose of sanction of refund of SAD.

5. In view of the above, the rejection of refund cannot be sustained and the matter is remanded to the file of the Adjudicating Authority, who shall verify that the certificate of the Chartered Accountant furnished by the appellant meets the requirements of the various Board Circulars issued for guiding the Revenue Officers and then, pass appropriate order in accordance with law. All the contentions are left open.

6. The appeal is allowed by way of remand.

(Order pronounced in the open court on **05.08.2021**)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd