CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

CUSTOMS APPEAL NO.41110 of 2014

(Arising out of Order-in-Appeal C.Cus.No.513/2014 dated 20.03.2014 passed by the Commissioner of Customs (Appeals), Chennai]

M/s.Supertron Electronics Ltd. **Appellant**
Supertron House,
No.2, Cooper Lane,
Kolkatta 700 001

VERSUS

The Commissioner of Customs, **Respondent**
Customs Air Commissionerate,
Meenambakkam,
Chennai 600 027.

APPEARANCE:

Shri N. Viswanathan, Advocate
For the Appellant

Shri R. Rajaraman, Assistant Commissioner (Authorized Representative)
For the Respondent

CORAM : HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING :22.10.2021
DATE OF DECISION :22.10.2021

FINAL ORDER No. 42418 / 2021

PER : RAMESH NAIR

This appeal is arising out of order of Commissioner (Appeals) whereby refund was rejected on the ground of jurisdiction.

2. Shri N. Viswanathan, Learned counsel appearing for the appellant submit that now the jurisdiction issue has been settled by the Hon'ble Gujarat High Court in Civil Application No. 17063 of 2019 in the case of *Devharsh Infotech Private Limited Vs Union of India* which was passed taking into consideration the Board's Circular No.11/2017-Cus. Dated 31.3.2017, according to which, the concerned Customs Commissionerate has the jurisdiction to decide refund claim of SAD.

3. Shri R. Rajaraman, learned Authorized Representative appearing for Revenue submits that the Commissioner of Customs, Chennai VII Commissioerate is the jurisdictional Commissioner for entertaining the SAD refund.

4. Considering the submissions made by both sides and upon perusal of records, we find that refund was rejected only on the ground of jurisdiction. However, now the issue of jurisdiction has been settled vide the order of Hon'ble High Court of Gujarat which was passed relying in the Board's Circular No.11/2017-Cus.. As clarified by the Ld. A.R, the proper jurisdiction in the present case is Commissioner of Customs, Chennai-VII. Accordingly, we set aside the impugned order and remand the matter to the original authority for deciding the claim in accordance with law. All the refund claims may be processed and disposed of within three months

from the date of this order after giving opportunity of hearing to the appellant.

(Dictated and pronounced in court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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