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

ST/41 - 43/2008

(Arising out of Order-in-Appeal No. 03/2008-ST dated 29.01.2008 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore).

1. M/s. Balaji Paper Agencies : Appellants
2. M/s. Paper Sales Agencies
3. Shree Mahavishnu Agencies

Vs.

CCE, Coimbatore : Respondent

Appearance

Shri Rajender Kumar, Advocate
For the appellant

Shri L. Paneerselvam, AC (AR)
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision : 15.03.2017

FINAL ORDER Nos. 40513-40515 **/2017**

Per: D.N. Panda,

The right to refund not having arisen there cannot be an order for execution thereof. Accordingly, the claim of refund is not admissible under law as per the decision of the Apex Court in the

Customs, Excise & Service Tax Appellate Tribunal case of Collector of Central Excise, Kanpur Vs. Flock (India) Pvt. Ltd. – 2000 (120) ELT 285 (S.C.). Following the ratio laid down therein, all the three appeals are dismissed.

(Order dictated and pronounced in the open Court)

20/03/17

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

17-3-2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy
29/3
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai