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

ST/40840,40841/2016

[Arising out of Orders-in-Appeal No.19 & 20/2016 (CXA-II), both dated 28.01.2016 passed by the Commissioner of Central Excise (Appeals-II), Chennai]

M/s. WORDPRO APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, PUDUCHERRY RESPONDENT

Appearance:

For the Appellant : Ms. Menakshi Sundar, Cons.

For the Respondent Shri S. Govindarajan, AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member

Date of hearing/decision **17-01-2017**

FINAL ORDER NOs. 40126-40127/2017

Per D.N. Panda:

Both sides suggest that law relating to grant of refund in respect of export of services is the date of realization of the foreign exchange which the relevant date. Such principle has been followed by the Tribunal.

2. Both sides having agreed to the proposition in the manner indicated above, learned authority shall verify records as to the date of realization of

Customs, Excise & Service Tax Appellate Tribunal foreign exchange to determine relevant date and settle the dispute at the grass root.

3. In the result, the matter is remanded to the adjudicating authority with above direction to reduce the dispute by 30th January, 2017. As a result, both the appeals are remanded to him.

(Dictated and pronounced in open court)

2/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr
30-01-2017

प्रमाणित प्रति/Certified True Copy
16/02/17
सहायक रजिस्ट्रार/Asst. Registrar
सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal