

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

C/42317/2015

(Arising out of Order-in-Appeal C.Cus. No. 624/2015 dated 30.05.2015 passed by the Commissioner of Customs, Commissionerate-IV, Chennai).

CC, Chennai-IV

Appellant

M/s. HLG, Trading

Respondent

Appearance

Shri R. Subramaniam, AC (AR)
for the appellant

None
for the Respondents

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER

Date of Hearing/Decision: 08.05.2017

FINAL ORDER No. 40674 /2017

Being aggrieved with the order passed by the Commissioner (Appeals), Revenue has filed the present appeal. As the issue involved is a decided issue, I proceed to decide the appeal, after rejecting the prayer for adjournment.

Archana Wadhwa



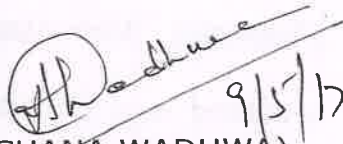
C/42317/2015

2. After hearing the Id. AR and after going through the findings of the Commissioner (Appeals), it is seen that the issue relates to refund of SAD, in terms of Notification No. 102/2007- Cus dated 14.09.2007, which allows such refund on subsequent sale of imported goods on payment of duty. The appellate authority has allowed the refund claim by following the Hon'ble Delhi High Court decision in the case of *Sony India Pvt. Ltd. Vs. CC, New Delhi* - 2014 (304) ELT 660 (Delhi). It stands held in the decision of the Hon'ble Delhi High Court that the provision of Section 27 of the Customs Act, 1962, providing limitation for refund of duty paid will not prevail in case of refund of SAD on subsequent sales.

3. Revenue's only grievance is that the said decision has not been accepted and an appeal has been filed before the Hon'ble Supreme Court which is pending.

4. It is seen that the Revenue's appeal before the Hon'ble Supreme Court now stands dismissed reported as *Commissioner Vs. Sony India Pvt. Ltd* - 2016 (337) ELT A102 (S.C). As such, the issue is no more res integra. Revenue's appeal is accordingly rejected.

(Order is dictated and pronounced in the open Court)


(ARCHANA WADHWA)
JUDICIAL MEMBER

BB



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