IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Service Tax Appeal Nos.41990 & 41991 of 2018

(Arising out of Order-in-Appeal No. 232 & 233/2018 (CTA-II) dated 15.5.2018 passed by the Commissioner of Central Tax (Appeals – II), Chennai)

M/s. Thomson Digital **Appellant**
(Division of M/s. Thomson Press India Ltd.)
5th Floor, Thiru Vi. Ka Industrial Estate
Ekkatuthangal, Guindy,
Chennai – 600 032.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai South Commissionerate
MHU Complex, 692, Anna Salai
Nandanam, Chennai – 600 035.

APPEARANCE:

Shri R. Ravikumar, Advocate for the Appellant
Shri R. Rajaraman, AC (AR) for the Respondent

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Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Final Order Nos. **40340-40341 / 2022**

Date of Hearing : 11.10.2022
Date of Decision: 11.10.2022

Brief facts are that the appellant is engaged in providing e-publishing services and are holding service tax registration. The appellant is a Division of M/s. Thomson Press India Ltd. Faridabad, which has a registered office in New Delhi. The appellant is one of the Divisions located in Guindy, Chennai. They filed refund applications under Rule 5 of CENVAT Credit Rules, 2004 for the unutilized CENVAT credit in relation to the credit availed on input services used for providing e-publishing service which in effect was export of service. The original authority rejected the refund claims holding that the foreign remittances though were made into the same account were in three different names. The appellant filed appeals before Commissioner (Appeals) which were also dismissed. Hence these appeals.

2. On behalf of the appellant, ld. Counsel Shri R. Ravikumar appeared and argued the matter. He submitted that the authorities below are convinced that the appellant was engaged in export of services and foreign remittances were received by them. However, the remittances made were in three different names, though in the same account and hence it rejected the refund claims. He submitted that the present refund claims pertain to the period April 2016 to June 2016 and July 2016 to September 2016. For the subsequent periods, the appellant had filed refund claims and the authorities below have sanctioned the same. He produced a copy of the Order in Original No. 1/2021 dated 25.2.2021 to support his claim. He submitted that the appellant would be able to produce documents to establish that the remittances are made in the name of the appellant itself. He prayed that the appeals may be remanded to the original authority.

3. The learned AR Shri R. Rajaraman supported the findings in the impugned order.

4. heard both sides.

5. The issue is with regard to the rejection of the refund claims filed under Rule 5 of CENVAT Credit Rules, 2004 read with

Notification 27/2012. It is seen from the Order in Original dated 25.2.2021 that the appellant has been granted refund and the issue with regard to the remittances in different names has been discussed in detail. The appellant has made a request that they may be given a chance to furnish documents to explain how the remittances have been made. Taking note of the above, I am of the opinion that the matter requires to be remanded to the original authority who is directed to look into the orders passed by the authorities in the appellant's own case for refund claims and consider the same as expeditiously as possible. The impugned order is set aside and the appeals are allowed by way of remand.

(Dictated in open court)

(**SULEKHA BEEVI C.S.**)
Member (Judicial)

Rex