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

COURT HALL No.III

EXCISE APPEAL No.41532 OF 2014

(Arising out of Order-in-Appeal No.26/2014 (M-IV) dated 18.03.2014 passed by Commissioner of Central Excise (Appeals), No.26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

Commissioner of GST & Central Excise, **....Appellant**
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040.

Versus

M/s. Omplas Systems, **...Respondent**
Old No.1/192, New No.1/261, Anna Road,
Gerugambakkam,
Chennai 602 101.

APPEARANCE :

Ms. Anandalakshmi Ganeshram, Asst. Commissioner (*In situ*) (A.R)
For the Appellant

None
For the Respondent

CORAM :

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

Date of Hearing :19.12.2023
Date of Decision : 19.12.2023

FINAL ORDER No.41142/2023

ORDER : Per Ms. SULEKHA BEEVI C.S.

The above appeal came up for hearing as per the published list. None for the respondent.

2. Ld. A.R Ms. Anandalakshmi Ganeshram submitted her arguments for the Revenue. However, it is informed by Ld. A.R that the respondent had filed refund claim on the very same set of facts for an earlier period for Rs.5,05,759/- which was rejected by the Department. On a writ petition filed before the Hon'ble High Court of Madras, the department is directed to grant the refund as per the order of Commissioner (Appeals) No.39/2009 dt. 8.9.2009. The issue that arises for consideration in this appeal is with regard to the refund claim of cenvat credit reversed by the respondent for the period June 2007 to August 2009 for an amount of Rs.29,37,190/-. The original authority rejected the refund claim and the Commissioner (Appeals) vide impugned order has held that the respondent is eligible to avail the credit and also eligible for refund. The Department has filed the above appeal against such order. On perusal of records, we find that the facts are similar to the issue pertaining to the earlier refund which has travelled upto the jurisdictional High Court and decided in favour of the respondent. The legal issue being same, we find that the present appeal is hit by monetary limit. As per the litigation policy, the amount involved being less than Rs.50 lakhs, the Department appeal is dismissed on monetary grounds.

(Dictated and pronounced in court)

sd/-	sd/-
(VASA SESHAGIRI RAO)	**(SULEKHA BEEVI C.S.)**
Member (Technical)	Member (Judicial)

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