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

REGIONAL BENCH - COURT NO. – III

Service Tax Appeal No. 42040 to 42047/2017

(Arising out of Order-in-Appeal No.269 to 276/2017 (STA-I) dated 31.5.2017 passed by the Commissioner of Service Tax (Appeals – I), Chennai)

M/s. Crayon Data (India) Pvt. Ltd. **Appellant**
3rd Floor, Module 33-B, ELNET Software City
TS 140, Block 2 and 9, Rajiv Gandhi Salai
Taramani, Chennai – 600 113.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai Outer Commissionerate
Newry Towers, No. 2054-I, II Avenue
Anna Nagar, Chennai – 600 040.

APPEARANCE:

Shri M. Ponnuswamy, Advocate for the Appellant
Shri S. Govindarajan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri P. Anjani Kumar, Member (Technical)

Final Order Nos. **41364-41371 / 2019**

Date of Hearing: 19.11.2019
Date of Decision: 19.11.2019

Per Ms. Sulekha Beevi C.S.

Brief facts are that the appellants are rendering services in the nature of Business Auxiliary Service and Information Technology Software Service. They filed refund claim for different periods under Rule 5 of CENVAT Credit Rules, 2004 for refund of the unutilized CENVAT credit. Part of the refund claim was rejected on the ground that the invoices were issued to the address which is an unregistered premises. The Commissioner (Appeals) also upheld the rejection on this ground. Hence these appeals.

2. On behalf of the appellant, ld. counsel Shri M. Ponnuswamy submitted that the issue stands covered by the decision of the Hon'ble jurisdictional High Court in the case of Commissioner of Service Tax Vs. M/s. Scionsphire Consulting Services (India) Pvt. Ltd. – 2017 (4) TMI 943 –Madras High Court.

3. The ld. AR Shri S. Govindarajan supported the findings in the impugned order.

4. Heard both sides.

5. We find that the issue is rejection of refund claim on the ground that the invoices bear the address of the premises which is unregistered. The department does not dispute the export of services. The rejection of the refund is only on the ground that the premises was not registered at the time of issuing the invoices. The very same issue stands decided by the Hon'ble jurisdictional High Court in the decision cited by the ld. counsel for the appellant. Following the same, we are of the view that the rejection of the refund claim is unjustified. The impugned order is set aside and the appeals are allowed with consequential relief, if any.

(Dictated and pronounced in open court)

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

(**P. ANJANI KUMAR**)
Member (Technical)

Rex