IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal Nos. 40264 and 40265 of 2016

with

Service Tax Miscellaneous Application Nos. 40386 and 40387 of 2024

(Arising out of Order-in-Appeal Nos. 223&224/2015 (STA-I) dated 26.10.2015 passed by Commissioner of Service Tax (Appeals-I), Newry Towers, 3rd Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Pay Pal India Private Limited **...Appellant**
Futura IT Park, Block-A,
No. 334, Old Mahabalipuram Road,
Sholinganallur,
Chennai - 600 119.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai III Commissionerate,
Newry Towers, Plot No. 2054-I,
II Avenue, 12th Main Road,
Anna Nagar,
Chennai – 600 040.

APPEARANCE:
For the Appellant : Ms. Hema Muralikrishnan, Advocate
For the Respondent : Mr. N. Satyanarayanan, Authorised Representative

CORAM:
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER Nos. 40384-40385 / 2025

DATE OF HEARING/ DECISION: 24.03.2025

Per Mr. Vasa Seshagiri Rao

The Ld. Advocate Ms. Hema Muralikrishnan appearing for the appellant has filed these miscellaneous petitions to withdraw the appeals. It appears that these appeals were filed for denial of refund of Service Tax of Rs.8,94,759/- to the appellant under Rule 5 of the CENVAT Credit Rules, 2004, read with Notification No.

5/2006-CE(NT) dated 14.03.2006. The above refund applications were filed for the period involved from October 2010 to December 2010 in relation to the services exported by the applicant for the refund of the Cenvat credit on the input services used in the above exports. As the refund claims were rejected, the appellant has transitioned the above Cenvat credit of Rs. 8,94,759/- into the GST regime under the provisions of Section 140(1) of the CGST Act. As the Cenvat credit has already got transitioned, they would not be eligible for the refund claims filed under the Service Tax Law. As such, the appellant wishes to withdraw these appeals.

So, the appeals are dismissed as withdrawn and the miscellaneous applications filed are disposed of.

(Order dictated and pronounced in open court)

Sd/-
(AJAYAN T.V)
MEMBER (JUDICIAL)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

MK