CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHENNAI</u>

REGIONAL BENCH – COURT No. I

Service Tax Appeal No.41004 of 2017

(Arising out ofOrder-in-Appeal No.82/2017, (STA -I)dated 23.02.2017 passed by the Commissioner of Service Tax, (Appeals – I), Newry Towers, 3rd Floor, Plot No.2054, Chennai 600 040

M/s. Anantara Solutions Pvt.Ltd. **...Appellant**
Module 0104 A, Tidal Park, No.4
Rajiv Gandhi Salai, Taramani
Chennai 600 113

Versus

Commissioner of GST & Central Excise **...Respondent**
Chennai South Commissionerate
MHU Complex, No.692, Anna Salai
Nandanam, Chennai 600 035

<u>APPEARANCE:</u>
Shri N. Viswanathan, Advocate
Shri. N. Satyanarayana, Authorised Representative for the Respondent

<u>CORAM:</u>
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

<u>FINAL ORDER No.40461/2026</u>

DATE OF HEARING:07.01.2026
DATE OF DECISION :02.04.2026

Per Mr. AJAYAN T.V.

Anantara Solutions Pvt. Ltd., the appellant herein, has challenged the order in appeal no.82/2017 (STA-I) dated 23.02.2017 (impugned order).

2. The relevant facts are that the appellant is a 100% EOU and a registered service provider of consulting engineering services. The appellant had filed a refund claim for Rs.39,96,782/- for the period July 2012 to September 2012 under Rule 5 of the Cenvat Credit Rules, 2004 (CCR). After due process of law, the refund sanctioning authority sanctioned refund amount of Rs.18,19,453/- while rejecting

Rs.14,17,388/- as ineligible Cenvat Credit, and balance on the grounds of limitation. Aggrieved, the appellant filed an appeal before the Commissioner of service tax (Appeals – I). However, the Appellate Authority vide the impugned order rejected the appeal. Hence this appeal.

3. Shri N. Viswanathan, Ld. Advocate appearing for the appellant contended that the rejection of the appellant's claim pertaining to a stated value of Rs.92,00,620/-, as barred by limitation, is erroneous. Ld. Counsel submits that the lower authorities had wrongly considered the date of export invoice whereas it is settled by plethora of judgements therefore the purpose of grant of refund, the date of receipt of foreign exchange is rebate from which the limitation ought to be considered. He further submitted that the credit of Rs.13,70,388/- was erroneously rejected by the refund sanctioning authority as ineligible credit taken on food bills, whereas it is evident from the Annexure II to the said order that the cenvat credit was found to be ineligible only on the grounds that the invoices were missing or that the services were rendered at unregistered premises. He contends that the disallowance on this ground is incorrect as the authorities ought to have exercised their discretion in terms of Rule 9 (2) of the Cenvat credit rules and prays that the appeal be allowed.

4. Shri N. Satyanarayana, Ld. Authorised Representative appearing for the respondent reiterated the findings in the impugned order.

5. We have heard both sides, perused the appeal records and the citations submitted. We find that the issue is no more *res integra* and it has been settled through a catena of decisions of the Tribunal as well as higher judicial forums that the relevant date in case of export of services for computation of limitation is the date of realisation of foreign exchange. This aspect is also clear from the Notification No.14/2016–CE(NT) dated 01.03.2016 amending Notification No.27/2012–CE(NT) dated 18.06.2012. The decisions in ***CCE and ST, Bangalore Vs. M/s. Span Infotech (India) Pvt. Ltd., 2018 (12) GSTL 200 (Tribunal LB)*** and ***Ad2Pro Global Creative Solutions Pvt Ltd v CST, Chennai, (2023) 9 Centax 281 (Tri-Mad)*** refer in this regard. We are also of

the view that disallowance of the credit on the ground of receipt of services at unregistered premises is also untenable, as if the transactions are genuine, and the services have nexus with the appellant's output services, refund ought to be allowed. It is a settled position in law that substantial benefit of cenvat credit ought not to be denied if the bonafide of the transactions are otherwise established. The decisions in ***mPortal India Wireless Solutions P Ltd v CST, Bangalore, 2012 (27) STR 134 (Kar), CST, Chennai v. E-Care India Private Limited, 2017 (52) STR 246 (Mad)*** and ***Vimal Enterprise v UOI, 2006 (195) ELT 267 (Guj)*** refer in this regard.

6. In as much as the refund is also seen denied on the ground of missing invoices, we feel the interest of justice will be served if the appellant is granted an opportunity either to provide the missing invoices or else establish receipt of such services on payment of consideration, by way of any other suitable evidence.

7. In light of our aforesaid discussions and for the reasons stated above, we are of view of that the impugned order is liable to be set aside and the appeal is to be allowed by way of remand, for re-computation and payment of the refund quantified in line with our aforesaid findings, confining the denial, if at all, only to the extent of insufficient evidence of receipt of services in respect of the missing invoices noted in Annexure II of the order of the refund sanctioning authority. The jurisdictional authority is directed to give sufficient opportunity of personal hearing and the appellant is also allowed to adduce evidence in support of its contentions. The jurisdictional authority shall complete the denovo proceedings within three months from the date of receipt of a copy of this order.

Appeal is allowed by way of remand in the aforesaid terms.

(Order pronounced in open court on 02.04.2026)

AJAYAN T.V.)	**(M. AJIT KUMAR)**
MEMBER (JUDICIAL)	**MEMBER (TECHNICAL)**

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