CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Customs Appeal No. 40689 of 2015

(Arising out of Order-in-Appeal C.Cus. II No.154 & 155/2015 dated 30.01.2015 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 001)

M/s. Johnson Controls-Hitachi
Air Conditioning India Ltd. **.... Appellant**
No.6, SP Developed Plots,
Guindy Industrial Estate,
Chennai 600 032

VERSUS

The Commissioner of Customs **... Respondent**
Chennai-IV Commissionerate,
Custom House,
60, Rajaji Salai,
Chennai 600 001.

WITH

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60, Rajaji Salai,
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APPEARANCE :

Ms. Fasila, Advocate for the Appellant
Shri N. Satyanarayana, Authorized Representative
for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER Nos.40652-40653/2026

DATE OF HEARING : 10.04.2026
DATE OF DECISION :29.05.2026

These Appeals are filed against the common Order-in Appeal C.Cus. II No.154 & 155/2015 dated 30.01.2015 passed by the Commissioner of Customs (Appeals-II), Chennai. After hearing both sides, I find that both the Appeals involve common and single issue and therefore, they are taken up together for common disposal.

2. Heard Ms. Fasila, ld. Advocate for the Appellant and Shri N. Satyanarayana, ld. Departmental Representative for the Revenue, perused the orders of law authorities and also considered the written submissions filed during the course of hearing. I have also considered the decision of this Bench relied in support by the learned advocate. After hearing both

sides, I find that the only issue to be decided is, 'whether the rejection of refund claim on an alleged improper Charted Accountant's certificate, is in order/sustainable ?'.

3. A perusal of the common Orders-in-Original dt. 25.09.2014 indicates that the Adjudicating Authority after taking note of the Chartered Accountant's certificate, held that the same was not as per the instructions in Board Circular No.06/2008–Cus. dated 28.04.2008 and No.16/2008–Cus. dated 13.10.2008. From a reading of the Orders-in-Original, it is clear to me that the Authority is not doubting the genuineness of refund claim, but is only harping on the formalities underlying the Appellant's claim for refund.

4. When the said rejection of refund was carried in Appeal before the First Appellate Authority, the Commissioner (Appeals) in his short order has held that the Chartered Accountant's certificate did not speak about the year, which is the deficiency pointed out by the Original Authority to the Appellant. It is against this order common Order-in-Appeal that has given rise to the present Appeals.

5. I find that this Chennai Bench in the case of **M/s.WR Grace & Co. India Pvt. Ltd. Vs CC Chennai** [2025 (12) TMI 902-CESTAT Chennai], which is relied upon by the learned Advocate has considered an almost identical issue, and after analysing the rival contentions in the context of the requirement of substantial requirement of law, has held as under:

> "10. In the impugned order, the LAA has rejected the appeal of the Appellant on the ground that the Chartered Account Certificate submitted by the Appellant is not in proper format as per PN 39/2011 dated 14.06.2011. It is observed that the "Enclosures" part of Public Notice No. 39/2011 dated 14.06.2011 issued by Commissioner of Customs (Sea Port – Exports) reads as under:
>
> "Enclosures: (Suggested / Indicative formats for CA certification / Self-declaration) Annexure I-V"
>
> Therefore, the format of Chartered Accountant Certificate as per Public Notice No. 39/2011 dated 14.06.2011 is only suggested / indicative format and not a mandatory format prescribed for claiming refund under notification No. 102/2007-Customs. Even the notification No. 102/2007-Cus dated 14.09.2007 does not prescribe any format for Chartered Accountant Certificate. Hence, rejection of the Chartered Accountant Certificate by the adjudicating authority as well as the LAA on the ground that the

same is not in proper format as per PN 39/2011 dated 14.06.2011 is not correct."

6. I find that the ratio of the above decision squarely applies to the issue in these Appeals, and hence, by applying the same, I hold that the impugned common order is unsustainable in law, for which reason the same is set aside.

7. In the result, the Appeals are allowed with consequential benefits, if any, as per law.

(Order pronounced in open court on 29.05.2026)

sd/-

(P. DINESHA)
Member (Judicial)

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