IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Appeal No. ST/414/2011 [SM]

[Arising out of Orders in Appeal No. 509 (CB) ST/JPR-II/2010 dated 07.12.2010 passed by the Commissioner (Appeals), Central Excise & ST, Jaipur.]

For approval and signature:

Hon'ble Mr. V. Padmanabhan, Member (Technical)

20 Microns Limited ….Appellant

vs.

Commissioner of Central Excise & S.T., Jaipur ….Respondent

Appearance:

Rep by. Shri Shailesh, Advocate for the Appellants
Rep by. Shri M.R. Sharma, Advocate for the Respondents

CORAM:

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing: 12.01.2017

FINAL ORDER NO. 50349 / 2017

Per V. Padmanabhan

The short issue involved in the present appeal is as to whether the appellant, is entitled to refund of Service Tax paid on Terminal Handling charges, CHA service and GTA Services, received for the purpose of export of their goods, in terms of notification No. 41/2007-ST dated 06.10.2007. Both sides agree that the issue is no more *res-integra* and stand decided by the Tribunal in number of cases. Reference can be made to the Tribunal's decision in the following cases which are being repeatedly followed by the Tribunal in the other appellants similarly situate.

1. SRF Ltd. vs. CCE, Jaipur - 2015 (40) STR 980 (Tri-Del)

2. M/s. Shivam Exports, M/s. Mecshot Blasting Equipment Pvt. Ltd. vs. CCE, Jaipur - [2016-TIOL-376-CESTAT-DEL]

3. M/s. Suncity Art Exporters and others - 2014-TIOL-2319-CESTAT-DEL)

4. Vippy Industries Ltd. vs. CCE Indore - 2013 (30) STR 238 (Tri-Del)

5. Faizan Shoes Pvt Ltd vs CST, Chennai -[2014 (34) STR 205 (Tri-Chennai)

6. CCE, Surat vs. ABG Shipyard Ltd.-2011 (24) STR 620 (Tri-Ahmd)

2. In view of the foregoing, the impugned order is set aside and the appeal is allowed with consequential relief to the appellant.

[Dictated and pronounced in the open Court]

(V.Padmanabhan)
Member (Technical)

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