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

Appeal No. ST/111/2012-ST(SM)
[Arising out of Order-in-Appeal No. 516(CB)ST/JPR-II/2011 dated 29.09.2011, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Jaipur].

M/s. Wolkem India Ltd. **....Applicants**

Vs.

C.C.E. Jaipur-II **....Respondent**

Appearance:

Shri Kumar Vikram, Advocate for the Appellants
Shri M.R. Sharma, DR for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Date of Hearing: 02.02.2017

FINAL ORDER NO. 50661/2017-ST(SM)

Per Archana Wadhwa:

Both the sides agree that the issue of refund of service tax paid on various services utilized for export services in terms of notification no. 17/2009 stands covered by the precedent decisions of the Tribunal.

2. The lower authorities have rejected the refund claim of service tax paid on Bill of Lading services, custom clearance charges, ground rent charges, in-land haulage charges, rapo charges, etc. by observing that the same cannot be considered to be port services for the purpose of refund in terms of notification 17/2009.

3. The Tribunal in the case of ***SRF Ltd. vs. CCE Jaipur 2015 (40) STR 980 (Tri-Del) as also in the case of Shivam Exports***

Vs. CCE Jaipur 2016-TIOL-376-Cestat-DEL has held that all the disputed services is eligible for refund.

4. As such by following the said decisions, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

[Dictated and pronounced in the open Court]

(Archana Wadhwa)
Member (Judicial)

Bhanu