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

Service Tax Appeal No. ST/226/2011-ST[DB]
[Arising out of Order-In-Appeal No. 441/(CB)ST/JPR-II/2010 dated 29.10.2010 passed by CCE-Jaipur]
Service Tax Appeal No. ST/266/2011-ST[DB]
[Arising out of Order-In-Appeal No. 444/(CB)ST/JPR-II/2010 dated 29.10.2010 passed by CCE-Jaipur]

For approval and signature:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)
Hon'ble Mr. B. Ravichandran, Member (Technical)

M/s. Shree Rajashtan Syntex Ltd. ...Appellant

Vs.

C.C.E. Jaipur-II …Respondent

Appearance:
Mr. Narendra Singhvi (Advocate) for the Appellant
Mr. Ranjan Khanna, DR for the Respondent

CORAM:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)
Hon'ble Mr. B. Ravichandran, Member (Technical)

Date of Hearing/ Decision.02.01.2017

Final Order No. 50835-50836/2017

Per S.K. Mohanty:

Heard both the sides and perused the records.

2. The short question involved in these appeals for consideration is as to whether, simultaneous benefit of refund as well as draw back can be claimed under Notification No. 41/2007 dated 06.10.2007.

3. We find that this Tribunal in the case of the appellant itself, reported in 2016-TIOL-2545-CESTAT-Del. has held that the

exemption Notification No. 41/2007-ST is rendered inapplicable in the case of such exports, where the appellant claimed drawback under the Drawback Rules.

4. In view of above, we do not find any merits in these appeals and accordingly, the same are dismissed.

(Dictated and pronounced in the open court)

(**B. Ravichandran**)
Member(Technical)

(**S. K. Mohanty**)
Member (Judicial)

Neha