IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 17.3.2017

Appeal No. E/1560/2011-SM with E/CO/203/2011

(Arising out of Order-in-Appeal No. 91/BPL/2011 dated 30.3.2011 passed by the Commissioner, Central Excise, Bhopal)

CCE, Bhopal — Appellant

Vs.

M/s Vidhya Telelink Ltd. — Respondent

Appeal No. E/1561/2011-SM with E/CO/204/2011

(Arising out of Order-in-Appeal No. 88/BPL/2011 dated 29.3.2011 passed by the Commissioner, Central Excise, Bhopal)

CCE, Bhopal — Appellant

Vs.

M/s Birla Ericsson Optical Ltd. — Respondent

Appeal No. E/1566/2011-SM with E/CO/205/2011

(Arising out of Order-in-Appeal No. 98/BPL/2011 dated 31.3.2011 passed by the Commissioner, Central Excise, Bhopal)

CCE, Bhopal — Appellant

Vs.

M/s Vidhya Telelink Ltd. — Respondent

<u>Appearance</u>

Shri Dharam Singh, A.R. - for the appellant

None - for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 52504-52506/2017

Per Ashok K. Arya :

These three appeals (No. 1560-1561 and 1566/2011) have been filed by the Revenue (CCE, Bhopal) against Orders-in-Appeal

No. 91/2011 dated 30.3.2011, No. 88/2011 dated 29.3.2011 and No. 98/2011 dated 31.3.2011 respectively whereunder the Commissioner (Appeals) holds that the respective respondents are entitled to the refund of the duty involved in the refund claim.

2. The department is contesting that the respective respondent viz. M/s Vidhya Telelink Ltd. and M/s Birla Ericsson Optical Ltd. are not entitled to the refund claim filed by them as the proof of 'no unjust enrichment' has not been furnished by the respondents.

3. The Revenue has been represented by the ld. AR, Shri Dharam Singh and there is none present for the respondents.

4. After perusal of the records in all the appeals and submissions put forward by the ld. AR Shri Dharam Singh, it appears that the respondents in these cases produced the certificate from the Chartered Accountant certifying the amount of Central Excise duty involved. Such certificate has been accepted by the lower authority i.e. Comissioner (Appeals), who has agreed that in all these cases the department did not produce any evidence that these were the cases of 'unjust enrichment'. When it is so, the department's appeals do not have any merit. Therefore, the impugned orders sustain and all the appeals are dismissed as without merits.

5. Cross objections filed in all the appeals are also disposed of.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

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