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

Date of Hearing/Order: 10.7.2017

Appeal No. ST/51882/2014-(DB)

(Arising out of Order-in-Appeal No. 389(OPD)ST/JPR-II/2013 dated 22.1.2014 passed by the Commissioner, Central Excise (Appeals), Jaipur)

M/s Shree Rajasthan Syntex Ltd. Appellant

Vs.

CCE & ST, Jaipur-II Respondent

Appearance

Ms. Diva Devarsha, Advocate - for the appellant

Shri Sanjay Jain, D.R. - for the respondent

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

Final Order No. 55123/2017

Per S.K. Mohanty:

Denial of refund claim filed under Notification No. 41/2007 dated 6.10.2007 in respect of taxable service viz. terminal handling charges and documentation charges is the subject matter of present dispute. The authorities below have denied the refund benefit on the ground that the said services are not confirming to the port service.

2. Heard both sides and perused the record.

3. We find that in an identical case, in the case of the appellant itself, this Tribunal vide Final Order No. 54998/2016 dated 4.10.2016 has allowed the appeal in line with decision of this Tribunal in the case of ***SRF Ltd. Vs. CCE*** - 2015 (40) STR 884 (Tri.-Mum.) and ***M/s Shivam Exports Vs. CCE, Jaipur*** - 2016-TIOL-376-CESTAT-DEL. The issue decided in the said cases are that irrespective of the classification of service, if the same are provided within the port of export, facilitating exportation of goods, the refund of service tax on the taxable service should be available under the notification dated 6.10.2007.

4. In view of above, we do not find any merits in the impugned order. Accordingly, after setting aside the same, we allow the appeal in favour of the appellant.

(Dictated & pronounced in open Court)

(Ashok K. Arya) Member (Technical)	(S.K. Mohanty) Member (Judicial)

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