CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision: 22.08. 2017

S. T. Appeal No. 1607 of 2010 – SM
(Arising out of order-in-appeal No. 196(CB) ST/JPR-II/2010 dated 24.06.2010 passed by the Commissioner (Appeals) Central Excise, Jaipur).

M/s Nitin Spinners Limited appellant

Vs.

CCE, Jaipur Respondent

Appearance:

Sh. Kumar Vikram with Ms. Rinky Arora, Advocates for the appellant
Sh. K. Poddar, AR for the respondent

Coram:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Final Order No. 56286/2017

Per: **Ashok Jindal**:

Refund claim filed by the appellant under Notification No.41/2007 dated 06.10.2007 has been denied for the services of CHA and Terminal Handling Charges on the premise that these are not specified service as per the said notification.

2 Heard the parties considered the submissions.

3. Considering the fact that in appellant's own case for the earlier period vide Final Order No. 53579 /2017 dated 24.05.2017, the issue has been decided in favour of the appellant as these services have been received by the appellant at port for export of the goods and any service availed at port do qualify as port

services as per Notification No. 41/2007 dated 06.10.2007. In that circumstances, I hold that appellant is entitled for refund claim. Therefore, I set aside the impugned order and allow the appeal with consequential relief.

(Dictated and pronounced in the open Court).

(Ashok Jindal)
Member (Judicial)

Pant