In the Customs, Excise & Service Tax Appellate Tribunal
West Block No.2, R.K. Puram, New Delhi-110066

Appeal No.ST/1166/2010-SM
(Out of Order-in AppealNo.141/KKG/ST/JPR-II/10-dated 04.06.2010 passed by Commissioner (Appeals-II) Customs & Central Excise, Jaipur)

M/s Basant (100% EOU) …Appellant
Vs
CCE Jaipur-II …Respondent

Appearance:
Present for the Appellant : Sh OP Agarwal, Advocate
Present for the Respondent : Sh GR Singh, DR

Coram: HON'BLE MR ASHOK JINDAL, MEMBER (JUDICIAL)

Date of hearing/decision:25.09.2017

Final Order No.56906/2017

Per Ashok Jindal,

The appellant is in appeal against impugned order wherein the refund claim filed by the appellant under Notification No.41/2007-ST was rejected on the following grounds:

i) Refund claim on THC charges, bills of lading charge, origin haulage charges and repo charges were rejected on the grounds that same are not covered under Port Services as the service providers are registered under different category and the proof of deposit of service tax under port services not produced.

ii) Non-submission of proof of payment of service tax on GTA services.

iii) Proper invoices were not submitted.

Considering the fact that the issue came before the Tribunal in the case of M/s Shivam Enterprises (Unit-II), Jodhpur wherein vide order No. 52765/2016 dated 03.06.2016 wherein Tribunal held that appellants are entitled for refund claim, therefore, following the proceeding to decision of the Tribunal, I hold that appellant is entitled to refund claim filed by them in question. Accordingly, the impugned order is set-aside and the appeal is allowed with consequential relief.

(Pronounced & dictated in the open court)

(Ashok Jindal)
Member (Judicial)

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