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

Date of Hearing/Order: 6.12.2017

Appeal No. E/2230/2011-SM

(Arising out of Order-in-Appeal No. 58/RPR-II/2011 dated 11.4.2011 passed by the Commissioner (Appeals), Central Excise & Custroms, Raipur)

M/s Rayalseema Concrete Sleepers P. Ltd. — Appellant

Vs.

CCE, Raipur — Respondent

Appearance

Ms. Surbhi Sinha, Advocate - for the appellant

Shri U. Sengraj, D.R. - for the respondent

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

Final Order No. 58370/2017

Per S.K. Mohanty :

Heard both sides.

2. Rejection of refund application on the ground of limitation is the subject matter of the present dispute. The ld. Commissioner (Appeals) vide the impugned order has upheld rejection of the refund application on the ground that the duty was paid by the appellant on 19.12.2008 and the refund application was filed on 22.12.2009 and accordingly, the same is clearly barred by limitation of time.

3. Both sides agree that the refund application was not filed within one year from the relevant date. Since, Section 11B of the Central Excise Act, 1944 mandates that a refund application has to be filed within the stipulated time frame of one year, such time limit should be strictly adhered by the statutory authorities for the purpose of consideration of the refund application. In this case, since the claim application was admittedly filed beyond the period of one year, the same is barred by limitation of time.

4. Therefore, rejection of refund application by the authorities below is in conformity with the statutory provisions. Accordingly, I do not find any merits in the appeal filed by the appellant and dismiss the same.

(Dictated & pronounced in open Court)

(S.K. Mohanty)
Member (Judicial)

RM