

IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:18.04.2018

Customs Appeal No.50316/2018 (DB)

[Arising out of Order-in-Appeal No.CC(A)CUS/D-II/IMP/ICD TKD/1061/2017
dated 18.10.2017 passed by the Commissioner of Customs (Appeals), New
Customs House, New Delhi]

CC, New Delhi

Appellants

Vs.

KC Impex

Respondent

Appearance:

Rep. by Shri Rakesh Kumar, DR for the appellant.
Rep. by none for the respondent.

Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No.51556/2018

Per Justice Dr. Satish Chandra:

The present appeal is filed by the Department against the impugned order-in-appeal no. CC(A)CUS/D-II/IMP/ICD TKD/1061/2017 dated 18.10.2017 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi.

2. Heard Shri Rakesh Kumar, Id. Departmental Representative for the appellant/Department. None appeared for the respondent.

3. The dispute in the present appeal is only for refund of Rs.92,167/-, which is claimed by the respondent. The same was rejected but the Commissioner (Appeals) by his order allowed the refund by following the ratio laid down by the Hon'ble Delhi High Court in the case of **Sony India Pvt. Ltd. – 2014 (304) ELT 660 (Delhi)**.

4. After hearing the ld. DR for the respondent and on perusal of material available on record, it appears that when the claim of the respondent was allowed by the Commissioner (Appeals) by following the ratio laid down by the Hon'ble Delhi High Court in the case of Sony India Pvt. Ltd. (supra), we find no reasons to interfere with the impugned order and hereby sustain the same.

6. In the result, the appeal filed by the Department is dismissed.

[Order dictated & pronounced in open court]

(Justice Dr. Satish Chandra)
President

(V. Padmanabhan)
Member (Technical)

Ckp.

