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

Date of Hearing/Order: 27.4.2018

Appeal No. E/50532-50533/2018-SM

(Arising out of Order-in-Appeal No. 215-216(OPD)CE/JPR-II/2013 dated 31.12.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur)

RSWM Ltd. Appellant

Vs.

CCE, Udaipur Respondent

Appearance

Ms. Rinky Arora, Advocate - for the appellant

Shri R.K. Mishra, D.R. - for the respondent

CORAM: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Final Order No. 51650-51651/2018

Per Ms. Archana Wadhwa:

Both the appeals are being disposed of by a common order as the issue involved is identical. The issue relates to the refund claim in terms of Rule 5 of Cenvat Credit Rules, inasmuch as the appellant's final product stand exported without any claim of drawback or rebate of duty. The said refund claims stand denied by the authorities below on the ground that the supplier of the raw material has also availed the benefit under Advance Licenses and the double benefits cannot be extended to the assessee.

2. Both the sides agree that the issue is no more res integra and stands settled by the Tribunal's decision in the case of ***CCE, Jaipur Vs. Bhilwara Spinners Ltd. -*** 2008 (226) ELT 222 (Tri.-Del.). The same subsequently stands followed by the Tribunal in the case of ***M/s Relinace Chemotex Inds. Ltd. Vs. CCE, Jaipur*** vide its Final Order No. 56823/2017 dated 30.8. 2017.

3. Inasmuch as the ratio stands decided in favour of the assessee, I set aside the impugned order and allow both the appeals with consequential relief, if any.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

RM