

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. III

**CUSTOM APPEAL No. 52660 OF 2018**

(Arising out of Order-in-Original No. CC-A-CUS-D-II-ICD-TKD-468 dated 12.07.2017 passed by COMMISSIONER OF CENTRAL EXCISE-Delhi)

**M/s. D & A Traders**

1-7/79, UGF Sector-16  
Rohini, Delhi – 110089

**... Appellant**

**Versus**

**Commissioner of Customs,  
Central Excise, Delhi**

Inland Container Depot,  
Tuglakabad, ICD,  
Delhi

**.... Respondent**

**APPEARANCE:**

None for the Appellant

Mr. P. Gupta, Authorised Representative for the Respondent

**CORAM : HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**

Date of Hearing/ Decision: **02.08.2019**

**FINAL ORDER No.: 51141/2019**

**ASHOK JINDAL**

The appellant is in appeal against the impugned order wherein refund of SAD paid by them at the time of importation of goods has been rejected.

2. The facts of the case are that the appellant filed a refund claim before the adjudicating authority on SAD paid at the time of importation of goods on account of VAT/ CST. As the goods are exempted from payment of CST, the appellant filed refund claim of SAD paid at the time of imports of goods. The said claim was rejected on the ground that as appropriate duty was not paid by the appellant, therefore, they are not entitled to

claim refund on SAD. Therefore, this appeal has been filed by the appellant.

3. The appeal is taken up for final disposal. On hearing the learned AR who supported the impugned order, I find that as no CST / VAT was payable on the said goods, therefore, appellant has discharged their liability of payment of VAT / CST. In that circumstances, appellant is entitled to claim refund of SAD paid at the time of importation of goods is same as on account of VAT / CST.

4. In that circumstances, I do not find any merit in the impugned order. Same is set aside and appeal is allowed with consequential relief.

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**