IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA

Appeal No.ST/75563/2017

(Arising out of Order-in-Appeal No.219/ST-II/KOL/2016-17 dated 25.11.2016 passed by the Commissioner of Central Excise (Appeals-II), Kolkata)

Commissioner of Central Excise & Service Tax-II, Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Uma Udyog

Respondent (s)

Appearance:
Shri S.S.Chattopadhyay, Suptd.(AR) for the for the Appellant/Applicant (s)
Shri Abhishek Jalan, Advocate Respondent (s)

CORAM:
Hon'ble Shri P.K.Choudhary, Member (Judicial)

Date of Hearing/Decision:- 05.03.2018

ORDER NO.FO/75795/2018

Per Shri P.K.Choudhary

1. Briefly stated the facts of the case are that the respondent filed a refund claim of Rs. 90,039/- in respect of specified input services received and used in export goods during the period from 01.10.13 to 21.10.13 (LEO DAT) under notification No. 41/2012-ST dt. 29.06.2012. The adj. auth. sanctioned the refund claim. Revenue filed appeal before the Comm(A). By the impugned order, the Comm(A) rejected the appeal filed by the Revenue. Hence, the Revenue filed this appeal.

2. Heard both sides and perused the records.

3. The ld. AR reiterated the grounds of appeal. It is submitted that the lower auth. while determining the refund claim had not taken into account

the FOB value and service tax as per the conditions of the exemption notification. I find that the adj. auth. had examined the input service credit at length and also reproduced the details of input service bills in the adj. order.

4. Hence, I do not find any reason to interfere with the order of the lower auth. Hence, the appeal filed by the Revenue is rejected.

(Operative part of the order already pronounced in the open court.)

S/d.
(P.K.Choudhary)
MEMBER (JUDICIAL)

SS