IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

EASTERN ZONAL BENCH: KOLKATA

Appeal No. E/76577/14

(Arising out of Order-in-Appeal No.87/RAN/2014 dated 13.08.2014 passed by the Commissioner(Appeals) of Central Excise & Service Tax, Ranchi.)

CCE & ST, Ranchi

Applicant (s)/Appellant (s)

Vs.

M/s.Steel Authority of India

Respondent (s)

Appearance:

Shri K.Chowdhury, Supdt.(AR) for the Revenue

Shri Deepro Sen, Advocate and Ms.S.Mundhra, C.A. for the Respondent (s)

CORAM:

HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)

Date of Hearing/Decision :- 13.02.2018

ORDER NO…FO/75770/2018

Per Shri P.K.Choudhary.

Briefly stated the facts of the case are that the assessee filed an application for return/refund of the pre-deposit arising out of the Tribunal Order. The Adjudicating authority allowed the refund/return of the pre-deposit amount and also allowed to take credit in the Cenvat Account partly. The assessee filed appeal before the Commissioner (Appeals) claiming interest. By the impugned Order the Commissioner (Appeals) modified the Adjudication Order to the extent that interest on pre-deposit shall be paid after the expiry of three months from the date of Appellate Tribunal's Order. Hence the Revenue filed this appeal.

2. Heard both sides and perused the appeal records.

3. The Learned DR reiterates the Grounds of Appeal. It is submitted that refund was sanctioned well within three months from the date of proper submission of the refund claim. Hence, the question of payment of interest does not arise.

4. I find that it is a well settled law that the pre-deposit must be rendered within three months from the date of the Order passed by the Appellate Tribunal/Court. The Commissioner (Appeals) referred to the Board's Circular No. 802/35/2004-CX dated 08.12.2004. The Tribunal consistently viewed that interest is payable to the assessee on return of pre-deposit after expiry of three months from the date of Tribunal's Order.

5. In view of the above, I do not find any reason to interfere in the Order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is dismissed.

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

SD/
(P.K.Choudhary)
Member(Judicial)

sm