

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

APPEAL NO.ST/86111/2015 MUM

(Arising out of Order-in-Appeal No. PUN-SVTAX-000-APP-0019-14-15
dated 06-02-2015 passed by the Commissioner of Service Tax
(Appeals), Pune)

John Deere India Pvt. Ltd. : **Appellant**

Tower XIV Cyber City, Magarpatta City
Hadapsar Pin Code 411 013

VS

CCE PUNE III : **Respondent**

Commissioner of Central Excise Pune III
ICE House, 41-A, Sasson Road,
Opp. Wadia College, Pune Pin Code 411 001

Appearance

Shri S.A. Gundecha, Adv for Appellant

Shri M. K. Sarangi, Jt (A.R) for Respondent

WITH

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John Deere India Pvt. Ltd. : **Appellant**

Onyx Building, S. No.37-3 & 4, Ghorpadi,
Koregaon Park, Pune Pin Code 411 001.

VS

CCE PUNE III : **Respondent**

Commissioner of Central Excise Pune III
ICE House, 41-A, Sasson Road,
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Appearance

Shri S.A. Gundecha, Adv for Appellant

Shri M. K. Sarangi Jt (A.R) for Respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Shri P Anjani Kumar, Member (Technical)

Date of hearing : 19.12.2018
Date of decision : 14.06.2019

ORDER NO. A/86115-86116/2019

Per : P Anjani Kumar, Member (Technical)

The Appellants, M/s John Deere India Private Limited, renders the services like Consulting Engineer's Services, Information Technology Software Services and Business Support/Auxiliary Services which are exported out of the Country. They have several places of business, including the two places, viz. Magarpatta and Onyx Building, involved in the present Appeals. All the places of business were registered separately for payment of Service Tax. In order to render the output services, the Appellant availed of various input services such as Manpower Supply Agency Services, Software Services, Banking Services and Services of Professionals and Others. Being eligible, at both the places, the Appellant availed Cenvat credit in respect of Service Tax charged by such input service providers. Appellant filed Application in the prescribed form, in respect of both places of service, to claim refund of accumulated Cenvat credit as per the provisions of Rule 5 of the Rules, in the month of June, 2013 for the relevant period. Assistant Commissioner, Service Tax Cell, Central Excise, Pune –III, after obtaining several details, passed two impugned Orders-in-Original and rejected the refund claims of Rs.21,56,70,260 and Rs.45,13,435 in respect of both these places and allowed the claim only of Rs.4,68,21,662 and Rs.22,53,455. Assistant Commissioner held that an amount of Rs.14, 52,519 in respect of Magarpatta and

Rs.2,85,897 in respect of Onyx Building, are inadmissible Cenvat credit on technical grounds. Being aggrieved by the said Orders, the Appellant preferred two Appeals before the Hon'ble Commissioner (Appeals), Pune. Learned Commissioner (Appeals) upheld the denial of refund of Rs.45, 13,435 in respect of Onyx Building and upheld the denial of refund in respect of Magarpatta, after sanctioning additional refund of Rs.89, 558; representing the Cenvat credit in respect of alleged inadmissible Cenvat credit of Rs. 14, 52,519. Hence, these two appeals ST/86111/2015 and ST/86112/2015.

2. Learned Counsel for the appellants submits that admittedly the Appellant was entitled to claim refund, as per the provisions of Rule 5 of the Rules, in respect of export turnover of services; Rule 5 of the Rules, as prevalent before 31st March, 2015 was substituted by the new Rule 5 vide Cenvat Credit (Third) Amendment Rules, 2012 dated 17th March, 2012, which came into force w.e.f. 1st April, 2012. He submits that the expression 'Net Cenvat credit', as explained in Rule 5(1)(B), to mean "(B) *Net CENVAT credit means total CEX²JT credit availed on inputs and input service by the manufacturer or the output service provider reduced by the amount reversed in terms of sub-rule (56) of Rule 3, during the relevant period*" consists of two parts; the **first part** deals with total Cenvat credit availed on input services by the output service provider and the **second** part deals with reduction in the total Cenvat credit, in terms of sub-Rule (5C) of Rule 3 of the Rules during the relevant period. It is pertinent to note that Rule 3(5C) of the Rule deals with remission of duty as per the provisions of Rule 21 of the Central Excise Rules, 2002 and thus is irrelevant in case of a service provider, who does not manufacture. Thus, the words "during the relevant period" are related to the second part of the said definition of net Cenvat credit and not to the first part of the said definition.

2.1. Learned Counsel for the appellants further submits that no **one to one co-relation is required**, in order to grant Cenvat credit or recover Cenvat credit as the case may be; Cenvat credit for inputs/ input services/ capital goods used to be availed in a **single account** considering the pooling method of grant of credit and utilization of

credit; it was not necessary that Cenvat credit should be availed as soon as input service is availed by the concerned output service provider or payment of consideration along with Service Tax is made in respect of the same input service rather, as per the provisions of Rule 4(7) of the Rules Cenvat credit in **respect of input services shall be allowed on or after the day on which invoice is received**. Thus, the concept of 'relevant period' is not applicable while interpreting the expression Cenvat Credit availed.

2.2. Learned Counsel for the appellants also submits that it is important to appreciate the difference between "export turnover of goods" and "export turnover of services"; considering Rule 5(1)(C) of the Rules, the clearance of goods is the decisive factor for ascertaining export of goods in the relevant period; whereas considering Rule 5(1)(D) of the Rules, the export turnover of services is linked to value of turnover of service calculated in the prescribed manner, the consideration for which service (payment) is received during the relevant period for export of services. Thus, differentiation in the basic criteria to ascertain the turnover of export of goods and export of services needs to be considered while applying the formula to ascertain the maximum permissible refund of Cenvat credit in a given quarter. This clearly demonstrates that for 100% service exporter the receipt of payment in convertible foreign exchange is important and utilizing the input services or availment of Cenvat credit in respect of input services are not relevant as they may be relevant for an exporter of goods.

2.3. Learned Counsel for the appellants submits that the entire purpose of grant of refund of Cenvat credit is to ensure that **no tax is exported, when output services are exported, out of the Country**; If the period of availment of credit and period of export of services are linked as attempted by the lower Authorities with the concept of relevant period, contained in Explanation I below Rule 5 of the Rules, the whole purpose may be frustrated. For example, the input services are availed in quarter 1, invoice received and paid for in quarter 1 and the credit would have to be availed in quarter 1. But, if the export of output services occurs only in quarter 2, then

taking the view, as taken by the lower Authorities, the amount of Cenvat credit cannot be claimed as a refund, in spite of the fact that admittedly the services availed by the exporter of services were input services, the duty/tax was paid and was to be refunded by appropriate means by the Government to the said exporter of services. It is pertinent to note that due to change in Rule 5 of the Rules, the earlier procedure of payment of Service Tax on services, to be exported and claiming rebate, was not available during the relevant period due to change in law/procedure. The refund of Cenvat credit as per the provisions of Rule 5 of the Rules was the only method to reimburse the tax on input services collected by the Central Government. **It is pertinent to note that before submitting the claim the amount of Cenvat credit claimed as refund as per the provisions of Rule 5 of the Rules need to be debited to the Cenvat credit account being a pool account.** It is also pertinent to note that if out of the pool of Cenvat credit, certain amount is used by an exporter subsequent to exports of relevant period and the carried balance **on date of** application is less than the entitled refund calculated, only the reduced amount can be claimed as refund considering the aspect submitted above. As the Appellant was exporting entire output services, from both the premises, only refund claim could have been made and there was no possibility of utilizing Cenvat credit for liability to pay Service Tax for services rendered to domestic clients.

2.4. Learned Counsel for the appellants submits that old Rule 5 and new Rule 5 of the Rules are interpreted in the manner, as attempted by the lower Authorities, for several exporters of services, it would result in **forfeiture of opening balance of Cenvat credit**; such an interpretation is not a permitted as very objective of grant of refund of Cenvat credit to an exporter gets defeated; a substantive benefit should not to be denied just for some procedural aspects. This was emphasized by Circular No.120/01/2010 S.T. dated 19 January, 2010 and Notification No.27/2012 C.E.(N.T.) dated 18 June, 2012, providing for Procedures, Safeguards and Conditions for claiming refund under Rule 5 of the Rules. In the Order-in-Original for Onyx Building denial of Cenvat credit was on technical grounds; there was

no allegation that invoices do not reflect the same or the services were not availed or Service Tax was not paid. No Show Cause Notice was issued before denial of Cenvat credit while the same was decided while deciding the refund. He submits that in terms of **Rule 9(2)** (proviso) of the Rules the said credit cannot be denied to the Appellant; if at all any verification is required by the authorities the same needs to be allowed after such verification.

2.5. Learned Counsel relied upon the following case law for each of the points he raised, as follows.

S.No	Point Raised	Case Law cited
1	No one to one correlation is required in case of refund of accumulated credit	Global Energy Food Industries Vs CCE- Ahmedabad-II 2018(9) GSTL 92 (Tri-Ahmd)
2	No deduction of the previous Balance of Credit from the accumulated credit during the quarter for refund to exporter	Cararro Technologies (I) Pvt Ltd 2015(39)STR 673(Tri-Mum)
3	Credit availed for a given month remains admissible in the preceding or succeeding months and in case of no dispute that goods have been exported and input services while calculating Cenvat Credit	CCE Mysore Vs Chamundi Textiles(Silk Mills) Ltd 2010(20) STR219 (Tri-Bang)
4	No benefit should be denied if substantive compliance is made and mandatory requirements are fulfilled for granting any exemption or benefit	CCE New Delhi Vs Hari Chand Shri Gopal 2010(260) ELT 3 (SC) CCE Vs DCM 1990(50) ELT 271(Tri)
5	When two views are possible one favourable to the assessee to be taken	SRD Nutients Pvt Ltd Vs CCE Guwahati 2017(355) ELT 481(SC)
6	Liberal approach to be adopted while granting refund of unutilized credit to the exporter	Addi Industries Ltd Vs CCE, NOIDA 2018(9) GSTL 182 (Tri-All)
7	No rejection of Refund claim without appropriate opportunity of hearing/or without SCN	Albright Morarji& Pandit Ltd Vs UOI 1987(30) ELT 898(Bom) UOIVs Tata Yodogawa Ltd 1988(38) ELT 739(SC) Straw Board Manf CoLtd Vs UOI 1995(75) ELT 478(All)
8	Cenvat credit should not be denied on	Vasundhara Containers and

	Technicalities	Pipes Pvt Ltd Vs CCE&C Pune 2005(183) ELT (Tri- Mum) CCE, Vapi Vs DNH Spinners 2009(16)STR 418 (Tri- Ahmd)
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3. Learned AR, appearing for the department reiterated the submissions of OIO and OIA and stated that as per Rule 5 of CCR, 2004 'Net CENVAT Credit' and relevant period has been defined for the period for which claim is being filed and hence, the opening balance of Rs.21.46 crore was not rightly considered for calculation of admissible refund and Rs.14.52 lakh has been rejected on ground of inadmissible credit. He submitted a written reply, inter alia, arguing that

(i). "relevant period" in the definition ' Net Cenvat Credit' does not only pertains to amount to be reversed under Rule 3 (5C) only, as argued by the appellants but also to Cenvat Credit availed, in view of the ",", preceding the words 'Relevant period'

(ii). It may be seen as per Rule 5(2) CCR, 2004 as amended, the new Rule 5 will apply to exports made on or after 1st April, 2012. As per proviso to Sub-Rule (2) "Provided that the refund may be claimed under this Rule, as existing, prior to the commencement of the CENVAT Credit (Third Amendment) Rules, 2012, within a period of one year from such commencement." It has been postulated that Credit pertaining to earlier period which was allowed under earlier Rule can be claimed only till 1st April, 2013. In the instant case, Refund claim has been filed on 28.06.2013. Hence as per statutory provision, the appellant cannot claim refund pertaining to earlier period post 1st April, 2013 nor export prior to April, 2012 is to be considered.

(iii). Issue as to whether refund is eligible only of that credit which is accumulated during the said quarter or the accumulated credit of the past period can also be refunded, was clarified as per Para 2(d) of the Circular No. 120/01/2010-ST dated 19 Jan, 2010. It was clarified that that there should not be any objection in allowing refund of credit of the past period in subsequent quarters; the input credit taken in quarter

during which there is no export is carried over to next quarter, and Explanation given in condition 5 to Notification No. 5/2006-CE (NT) to be viewed accordingly; in case of 100% EOU, refund to be granted irrespective of when has taken credit.

(iv). Statutory provision up to June 2012, will not apply to refunds under the present Notification No. 27/2012-CE (NT) in which Explanation has been included in Rule 5 of CCR, 2004 itself, unlike earlier period. In view of the statutory bar under Rule 5(2) CCR, 2004, for claim preferred after 1st April 2013, exports prior to April 2012 are not relevant.

(v). Reliance on different circulars pertaining to different period, before amendment to Rule 5, will not be of any help to the appellants as the refund in their case is governed by New Rule 5 of CCR, 2004.

(vi). The appellants have relied on Case Laws in Global Energy Food Industries Ltd (Mar, 09-Sept, 09). Cararo Technologies India Pvt. Ltd (Apr, 10-June, 10), Pee Vee Textiles Ltd (July, 02-Sept, 02); in those cases, credit for past period has been allowed to be considered for calculation of refund claim under Rule 5; these decisions pertain to Refund claim filed under Notfn. 5/2006-CE (N.T) and as per amendment vide Finance Act, 2010, restriction on refund of Credit pertaining to past period has been withdrawn with retrospective effect; in the present case refund is governed by amended provisions.

He relied upon the decision of tribunal in the case of **CCT Vs Southern Rocks and Minerals Ltd 2018-TIOL-2896-CEST-HYD** and submitted that the same, being rendered under Notification No. 27/ 2012-CE (N.T), is relevant to the present case.

4. Heard both sides and perused the records of the case. Brief issues involved in these appeals are as to whether the opening balance of Cenvat credit, at the beginning of the relevant period, can be claimed as refund as per Rule 5 of the Rules, as prevalent during the relevant period

and as to whether Cenvat can be denied on alleged technical defects, in the invoices.

5. We find that the appellants have filed two refund claims on 28.06.2012 for the period July 2012 to September 2012, in respect of their two premises under Rule 5 of CCR. The refund is subject to the conditions of Notification No. 27/2012 dated 18.06.2012. The bone of contention between the Revenue and the appellants is on the use of words “net Cenvat Credit” and “relevant period”. Whereas the appellants plead that in view of the interpretation of the provisions of Cenvat Credit and Refund by various Courts and Tribunals and in view of the Circular issued by CBEC, a lenient view in favour of the appellants needs to be taken by the Revenue, the Revenue is of the opinion as far as there is no uncertainty in the wordings of the Rules and Notifications, there is no scope for liberal view can be taken. For a better appreciation of the provisions of the Notification, it is required to go through the provisions therein.

5.1. Rule 5 of CCR as it existed before amendment is as follows:

Rule 5. Refund of CENVAT credit- Where any input or input service is used in the manufacture of final product which is cleared for export under bond or letter of undertaking, as the case may be, or used in the intermediate product cleared for export, or used in providing output service which is exported, the CENVAT credit in respect of the input or input service so used shall be allowed to be utilized by the manufacture or provider of output service towards payment of,

(i) Duty of excise on any final product cleared for home consumption or for export on payment of duty; or

(ii) Service Tax on output service,

And where for any reason such adjustment is not possible, the manufacturer or the provider of output service shall be allowed refund of such amount subject to such safeguards, conditions and limitations, as may be specified, by the Central Government, by notification:

Provided that no refund of credit shall be allowed if the manufacturer or the provider of output service avails of drawback allowed under the Customs and Central Excise Duties Drawback Rules, 1995, or claims rebate of duty under the Central Excise Rules, 2002, in respect of such duty; or claims rebate of service tax under the Export of Service Rules, 2005 in respect of such tax.

Provided further that no credit of the additional duty leviable under sub-section (5) of Section 3 of the Customs Tariff Act shall be utilized for payment of service tax on any output service.

Explanation: For the purposes of this rule, the words 'output service which is exported' means the output service exported in accordance with the Export of Service Rules, 2005.

5.2. Corresponding provision of Para 5 of Notification 5/2006-CE (NT) dated 14.03.2006 reads as under:

"The refund of unutilized input service credit will be restricted to the extent of the ratio of export turnover to the total turnover for the given period to which the claim relates i.e.

Maximum refund Total CENVAT credit taken on input services during the given period x export turnover/ Total turnover.

Illustration: If Total credit taken on input services for a quarter = Rs. 100

Export turnover during the quarter = Rs. 250

Total turnover during the quarter = Rs. 500

Refund of input service credit under Rule 5 of CENVAT Credit Rules, during the quarter = $100 \times 250 / 500$ i.e. Rs. 50.

Explanation: For the purposes of condition no. 5-

1. "Export turnover" shall mean the sum total of the value of final products and output services exported during the given period in respect of which the exporter claims the facility of refund under this Rule.

2. "Total turnover" means the sum total of the value of,-
(a) All output services and exempted services provided, including value of services exported;
(b) All excisable and non-excisable goods cleared, including the value of goods exported,
(c) The value of bought out goods sold, during the given period.

5.3. The amended Rule 5 by virtue of as on 01.04.2012 reads as under:

"Rule 5 Refund of CENVAT Credit – (1) A manufacturer who clears a final product or an intermediate product for export without payment of duty under bond or letter of undertaking, or a service provider who provides an output service which is exported without payment of service tax, shall be allowed refund of CENVAT credit as determined by the following formula subject to procedure, safeguards,

conditions and limitations, as may be specified by the Board by notification in the Official Gazette:

$$\text{Refund amount} = \frac{(\text{Export turnover of goods} + \text{Export turnover of services}) \times \text{Net CENVAT Credit}}{\text{Total turnover}}$$

Where,

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net CENVAT credit" means total CENVAT credit availed on inputs and input services by the manufacturer or the output service provider reduced by the amount reversed in terms of sub-Rule (5C) of Rule 3, during the relevant period;
- (C) "Export turnover of goods" means the value of final products and intermediate products cleared during the relevant period and exported without payment of Central Excise duty under bond or letter of undertaking;
- (D) "Export turnover of services" means the value of the export service calculated in the following manner, namely:-
Export turnover of services = payment received during the relevant period for export services + export services whose provision has been completed for which payment had been received in advance in any period prior to the relevant period-advances received for export services for which the provision of service has not been completed during the relevant period;
- (E) "Total turnover" means sum total of the value of –
 - (a) All excisable goods cleared during the relevant period including exempted goods, dutiable goods and excisable goods exported;
 - (b) Export turnover of services determined in terms of clause (D) of sub-rule (1) above and the value of all other services, during the relevant period; and
 - (c) All inputs removed as such under sub-rule (5) of rule 3 against an invoice, during the period for which the claim is filed.

(2) This rule shall apply to exports made on or after the 1st April, 2012:

Provided that the refund may be claimed under this rule, as existing, prior to the commencement of the CENVAT Credit (Third Amendment) Rules, 2012, within a period of one year from such commencement:

Provided further no refund of credits shall be allowed if the manufacturer or provider of output service avails of

drawback allowed under the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995, or claims rebate of duty under the Central Excise Rules, 2002, in respect of such duty; or claims rebate of service tax under the Export of Services Rules, 2005 in respect of such tax.

Explanation 1. For the purposes of this rule-

- (1) "export service" means a service which is provided as per the provisions of Export of Service Rules, 2005, whether the payment is received or not;*
- (2) "relevant period" means that the period for which the claim is filed.*

Explanation 2. For the purposes of this rule, the value of services, shall be determined in the same manner as the value for the purposes of sub-rule (3) and (3A) of rule 6 is determined.

5.4. The appellant argues that the definition of 'net Cenvat Credit' consists of two parts. The first part deals with total Cenvat Credit availed on input services by the output service provider whereas the second part deals with reduction in the total Cenvat credit, which is to be reduced in terms of sub-Rule (5C) of Rule 3 of the Rules during the relevant period. Sub-Rule (5C) of Rule 3 of the CENVAT Rules deals with remission of duty as per the provisions of Rule 21 of the Central Excise Rules and therefore, is relevant to the present issue. Therefore, the words 'during the relevant period' are related to second part of the definition of net Cenvat credit and not the first part of the said Notification and not to the Cenvat credit availed----- which will invariably include the opening balance for the period for which refund claim i.e. credit availed for earlier period also. The Revenue pleads that the above interpretation is incorrect; it is apparent that so far as definition of 'net Cenvat credit' is concerned, it consists of a difference of credit availed on input/input services as reduced by the amount pertaining to Rule 3 (5C) *ibid* which is necessarily followed by ",", before during the relevant period. We find that the formula given for the calculation of eligible refund and the definition of Net Cenvat Credit are very clear. It is obvious that "during the relevant period" applies to both the components. Therefore, we find that the contention of the

Revenue is correct. We hold that the words 'during the relevant' period apply both to the Net Cenvat Credit and the amounts referred to in Rule 3 (5C). We do not find any ambiguity in this regard.

5.5. Revenue also contends that as per proviso to sub-Rule (2) provided that the refund may be claimed under this Rule, as existing, prior to commencement of the Cenvat credit (Third Amendment) Rules, 2012, within a period of one year from such commencement. It has been postulated that credit pertaining to earlier period which was allowed under earlier rule can be claimed only till 1st April 2013. In the instant case, refund claim has been filed 28.06.2013. Hence, we find that the refund claims are not filed within time as per statutory provisions.

5.6. We find that the Revenue's contention is on a strong footing. The definition of 'net Cenvat credit' uses only one "," before the word 'relevant period'. Therefore, the word 'relevant period' should necessarily apply to both 'net Cenvat credit' as well as the rebate refers to in Rule 3 (5C). Moreover, we find that the Revenue could successfully demonstrate that the appellants did not adhere to the time frame given in the amended Rule 5. Therefore, we find that the refund claims are not in order. The appellants have argued on the basis of various decisions cited by them and said that when substantial compliance is evident refunds should not be denied to the appellants, more so when 100% of the services were exported. However, we find that the case laws cited by the appellants are not applicable to the present case as the issue decided therein is either in respect of export of goods/availment of benefit of a notification. None of the cases cited relate to the current issue. We find that ratio of circulars or decisions given under a separate set of Provisions of Law cannot be made applicable to period wherein a new set of Rules are in place. We find that the Revenue have correctly placed reliance on Tribunal's decision in the case Southern Rocks and Minerals Ltd (Supra), which was rendered in terms of the Notification No. 27/2012. We find that Tribunal held that: (**Para 6**)

----- This power of deciding or amending or revising the conditions, safeguards, limitations, etc. is not given to either Quasi Judicial Authorities or to the officers. They are bound by these notifications as they are drafted. The first appellate authority has erred in holding that the Rule 5 of CENVAT Credit Rules does not prescribe any conditions or restrictions. In fact, it does delegate the power of deciding these conditions to the Board. The first appellate authority or any other Quasi-Judicial Authority has no right to amend or modify the conditions of the notifications even if it is his opinion that the conditions or notifications are unreasonable or are not conducive to promote the exports from India. Unfortunately, the first appellate authority took this position and decided to relax the conditions laid down in the notification. The five member Constitutional Bench of the Apex Court in the case of Commissioner of Customs (imports), Mumbai v. M/s Dilip Kumar & Co. in Civil Appeal No. 3327 of 2007 held that:

“20. In applying rule of plain meaning any hardship and inconvenience cannot be the basis to alter the meaning of the language employed by the legislation. This is especially so in fiscal statutes and penal statutes.....”

25. equity has no place in interpretation of a tax statute. Strictly, one has to look to the language used; there is no room for searching intendment nor drawing any presumption.”

5.7. Following the ratio of the above decision, we find that quasi-judicial authorities are not expected to traverse beyond the scope of established law and therefore, calculation of Net Cenvat Credit and thus eligible refund was in order. We find that the appellants have submitted that while deciding the refund claims, the lower authority has dis-allowed certain credits without issuing a proper SCN and without hearing the contentions of the appellants and some credits were not allowed on procedural issues. We find that such a denial is incorrect. It is not free for the authorities to deny Cenvat credit without giving an opportunity of being heard to appellants. Therefore, we find that, for this purpose, the issue requires to go back to the original authority for deciding the issue separately by following the principles of natural justice.

6. In view of the above, we hold that the part-sanction and part - rejection of refund claims, by lower authorities, is in order. Appeals to that extent are rejected. However, we allow the appeals, by way of remand, to the extent of re-determination of inadmissible Cenvat credit.

(Order pronounced in open court on 14.06.2019)

(D.M. Misra)
Member (Judicial)

(P Anjani Kumar)
Member (Technical)

HM