CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.504

Service Tax Appeal No. 89059 of 2018

(Arising out of Order-in-Appeal No. NA/GSTA-III/MUM/642/17-18 passed by the Commissioner of GST & Central Excise (Appeals-III), Mumbai dated 28.03.2018 passed by the Commissioner of Central Tax (Appeals).)

M/s Vishay Semiconductor India Private Limited ....Appellant
Unit No. 100, S.D.F. IV,
SEEPZ SEZ, Andheri (East),
Mumbai-400096.

VERSUS

Commissioner of CGST, Mumbai Central ....Respondent
9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel,
Mumbai-400012

APPERANCE:

Shri Ronak Thakur, Chartered Accountant for the Appellant
Shri S.K. Hattnagadi, Asst. Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86367 / 2019

Date of Hearing: 26/07/2019
Date of Decision: 26/07/2019

PER: D.M. MISRA

Heard both sides.

2. This is an appeal filed against order-in-appeal no. NA/GSTA-III/MUM/642/17-18 passed by the Commissioner of GST & Central Excise (Appeals-III), Mumbai. The short issue involved in the present

appeal whether the appellant are entitled to refund of Rs. 1,48,502/- for the period from April, 2011 to June, 2011 against export of goods from their premises at SEEPZ, Andheri. The Learned Chartered Accountant for the Appellant submits that the refund claim was denied solely on the ground that input services were received in the premises which were not registered with the department. It is his submission that this issue was covered by the judgement of this Tribunal for the earlier period i.e. from January, 2011 to March, 2011 vide order A/239/2019 dated 15/07/2019 in their own case.

3. Ld. AR for the Revenue does not dispute the said fact.

4. I find that the issue has been settled in favour of the appellant by this Tribunal for the earlier period. Therefore I do not find any reason to deviate from the said precedent. Consequently, the appeal is allowed with consequential relief, if any, as per law.

(Dictated & pronounced in open Court)

(Dr. D.M. Misra)
Member (Judicial)

SB