

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Service Tax Appeal No. 89071 of 2018

(Arising out of Order-in-Appeal No. NA/GSTA-III/MUM/645/17-18 dated 28.03.2018 passed by Commissioner of GST & Central Excise (Appeals-III), Mumbai)

M/s. Vishay Semiconductor India Pvt. Ltd. **Appellant**

Unit No.100, SDF IV SEEPZ,
Andheri (E), Mumbai 400 096.

Vs.

Commr. of CGST, Mumbai Central **Respondent**

4th floor, Central Excise Bldg.,
Churchgate, Mumbai 400 020.

Appearance:

Shri Ronak Thakkar, C.A., for the Appellant
Shri S.B. Mane, Assistant Commissioner, Authorised
Representative for the Respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

FINAL ORDER NO. **A/86630/2019**

Date of Hearing: 19.09.2019

Date of Decision: 19.09.2019

Heard both sides.

2. This is an appeal filed against order-in-appeal No. NA/GSTA-III/MUM/645/17-18 dated 28.03.2018 passed by Commissioner of GST & Central Excise (Appeals-III), Mumbai.

3. The short issue involved in the present appeal whether the appellant is entitled to refund of Rs.41,70,272/- for the period from July 2011 to June 2014 against export of goods from their premises at SEEPZ, Andheri, Mumbai. The learned Chartered Accountant for

the appellant submits that the refund claim was denied 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 judgment of this Tribunal for the earlier period i.e. from January 2011 to March 2011 vide order No. A/239/2019 dated 15.07.2019 and April 2011 to June 2011 vide order No. A/86367/2019 dated 26.07.2019 in their own case.

4. Learned AR for the Revenue does not dispute the said fact.

5. 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 and pronounced in the open court)

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

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