

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

REGIONAL BENCH - COURT NO. 01

Excise Appeal No. 87475 of 2017

(Arising out of Order-in-Appeal No. PUN-CT-APPII-000-161-17-18 dated 01.09.2017 passed by Commissioner (Appeals), Central Tax, Pune-II.)

M/s Worldwide Oilfield Machines Pvt. Ltd.

.....Appellant

GAT no. 778, AT Post Velu, Bhor,
Pune, Maharashtra-412 205.

VERSUS

**Commissioner of Central Excise and
Service Tax, Pune-II**

....Respondent

ICE House, 41-A, Sasson Road, Opp. Wadia College,
Pune-411 001.

Appearance:

Shri Sachin Chitnis, Advocate for the Appellant

Shri Ranjan Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M. M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87014/2025

Date of Hearing: 02.12.2025

Date of Decision: 02.12.2025

PER : S. K. MOHANTY

Heard both sides and examined the case records.

2. The appellant in this case, is an 100% Export Orient Undertaking (EOU), engaged *inter alia*, in exportation of parts of Oil field Machinery, falling under Chapter 84 of the First Schedule to the Central Excise Tariff Act, 1985. The appellant avails CENVAT credit of Central Excise Duty paid on the inputs and service tax paid on the input services. Owing to the reason of exportation of the excisable goods manufactured by them, they were not in a position to utilize the CENVAT credit available in their books of accounts and as such, during the disputed period October 2015 to December 2015, had filed the application under Rule 5 of the CENVAT Credit Rules, 2004 read with Notification No. 27/2012-C.E. (N.T.) dated 18.06.2012, claiming refund of accumulated CENVAT credit available in their books of accounts. The refund claim application filed by the appellant was denied by the department on the

ground that the said application was not filed within the stipulated time frame of one year from the relevant date.

2. On perusal of the case records, we find that the appellant in this case had filed the refund application on 29.12.2016, claiming refund of unutilized CENVAT Credit available in their books of accounts for the period October 2015 to December 2015. Insofar as the relevant date for filing of the refund application is concerned, Notification No. 27/2012-C.E.(N.T.) had prescribed that a manufacturer shall submit the claim for refund under Rule 5 ibid for every quarter. Since the December quarter ended on 31.12.2015 and the refund application was filed within the stipulated time frame of one year i.e., 29.12.2016, the same in our considered view, is within the limitation period provided under Section 11B of the Central Excise Act, 1944. Therefore, denial of the refund benefit on the ground of limitation cannot be sustained. We find that identical issue has been dealt with by the Co-ordinate Bench of the Tribunal, in the case of *M/s. USV Ltd. vs. Commissioner of Central Excise & Service Tax, Daman* in Excise Appeal No. 10141/2019. Vide the Final Order No. A/11100/2022 dated 07.09.2022, the Tribunal has recorded the following findings, in support of allowing of the refund claim filed by the party involved therein.

"4. We have carefully considered the submissions made by both the sides and perused the records. We find that in the present case the limited issue to be decided is that whether the refund claim under Rule 5 filed by the appellant on 05.06.2013 for the quarter April, 2012 to June, 2012 is time bar or otherwise. In terms of Rule 5 read with Notification No. 27/2012- CE (NT) dated 18.06.2012, an assessee is required to file one claim for each quarter that is at the end of the quarter. It is also provided under Notification No. 27/2012-CE (NT) 18.06.2012 in para 3(b) regarding the time limit which reads as under:

"3(b) The application in the Form A along with the documents specified therein and enclosures relating to the quarter for which refund is being claimed shall be filed by the claimant, before the expiry of the period specified in Section 11B of the Central Excise Act, 1944."

From the above it is clear that the time limit prescribed under Section 11B is clearly applicable in respect of the refund governed under Rule 5 of Cenvat Credit Rules, 2004 read with Notification No. 27/2012-CE. However, the condition provided for filing the refund is an assessee has to file one refund claim at the end of the quarter for which refund is sought for. In the present case for the period April, 2012 to June, 2012, the refund claim has to be filed after completion of the quarter i.e. in the month of July, 2012. In this case admittedly the refund claim was filed within 1 year from the due date even if it is taken as 1st July, 2012. Accordingly, in our considered view the refund was filed well

within the time limit of 1 year as prescribed under Section 11B of Central Excise Act, 1944.....”

3. In view of above discussions, we do not find any merits in the impugned order, insofar as it has upheld rejection of the refund application filed by the appellant. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellant.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member (Judicial)

(M. M. Parthiban)
Member (Technical)

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