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|  | केंद्रीय कर आयुक्त (अपील) | |  |
| | O/O THE COMMISSIONER (APPEALS), CENTRAL TAX | | |
| सत्यमेव जयते | वस्तु एवं सेवा कर भवन | GST Building, 7 th Floor, Near Polytechnic, Ambavadi, Ahmedabad 380015 | |
| | सालवी मंजिल पोलिटिकल टेक्निक के पास आम्बावाडी, अहमदाबाद-380015 | | |
|  079-26805065 | | टेलिफैक्स : 079-26805136 | |

क फाइल संख्या : File No : **V2/64/GNR/2018-19 & V2/16/RA/GNR/18-19** ⁵⁸⁹⁰⁴⁰⁵⁸⁹³
 ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-57 & 58-18-19**
 दिनांक Date : **13.08.2018** जारी करने की तारीख Date of Issue: **29/8/2018**

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :
124/Ref/S.Tax/NK/17-18 दिनांक : **27-02-2018** से सृजित

Arising out of Order-in-Original: **124/Ref/S.Tax/NK/17-18**, Date: **27-02-2018** Issued by:
 Assistant Commissioner, CGST, Div: Gandhinagar, Gandhinagar
 Commissionerate, Ahmedabad.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Effective Teleservices Pvt Ltd

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

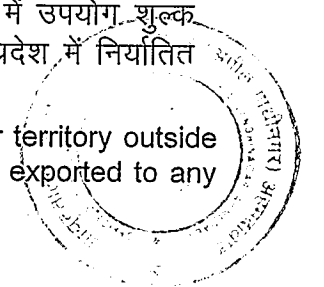
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.



- (ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।
- (c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

- (d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- षोबी / 35-इ के अंतर्गत:-

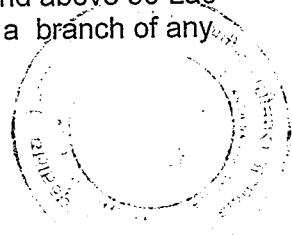
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above-50-Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any



nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

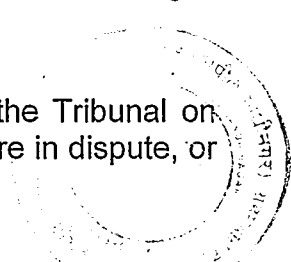
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

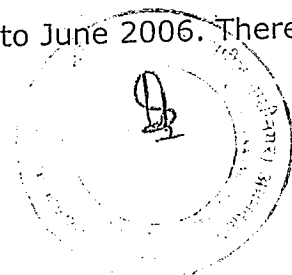
Following two appeals have been filed against Order-in-Original No.124/Ref/S.Tax/NK/17-18 dated 27.02.2018 [hereinafter referred to as "the impugned order] passed by the Assistant Commissioner of Central GST, Gandhinagar Division [hereinafter referred to "the adjudicating authority"].

| S No | Name of appellant | Amount involved | Other details |
|------|---|-----------------|---|
| 1 | M/s Effective Teleservices Pvt., 1 st floor, IT Tower-4, Infocity, Near Indroda Circle, Gandhinagar [for short- appellant] | Rs.3,11,902/- | - |
| 2 | The Assistant Commissioner of Central GST, Gandhinagar Divn.[for short- department] Vs M/s Effective Teleservices Pvt., 1 st floor, IT Tower-4, Infocity, Near Indroda Circle, Gandhinagar [for short- respondent] | Rs.21,50,694/- | Filed in view of Review OrderNo.05 dated 25.06.2018 of Commissioner Central GST, Gandhinagar. |

2. Briefly stated, the facts of the case are that the appellant had filed a refund claim of Rs.27,54,238/- on 01.10.2007 in respect of unutilized CENVAT Credit for the period from April 2006 to March 2007, under Rule 5 of CENVAT Credit Rules, 2004 (CER). Jurisdictional Assistant Commissioner, vide order dated 31.12.2009, has allowed only Rs,2,21,642/- and rejected Rs.6,04,051/- as time barred and Rs.18,58,545/- rejected as the services in question do not fall within the definition of input service. The Appellate Authority vide order dated 29.06.2010 has also upheld the said decision. Vide order dated 25.05.2017, the Hon'ble Tribunal, in case refund claim of Rs.18,58,545/- held that the CENVAT credit availed on the Service Tax paid in relation to services in dispute are admissible and in case of Rs.6,04,051/-, the Hon'ble Tribunal has remanded to the adjudicating authority for recalculation of period of limitation, relying on the decision of M/s BECHTEL India P VTd [2014 (34) STR 437-Tri Del]. Vide impugned order, out of refund claim amounting to 24,62,596/- in dispute, the adjudicating authority has sanctioned Rs.21,50,694/- in respect of unutilized CENVAT Credit under Rule 5 of CCR and rejected Rs.3,11,438/- as time barred and Rs.464/- as excess/inadmissible credit taken.

3. Being aggrieved with the rejection of refund claim amounting to Rs.3,11,902/-, the appellant has filed the appeal mentioned at Sr.No.1 of above table, mainly on the grounds that:

- Vide Hon'ble Tribunal's order dated 25.05.2017, date of remittance of Foreign Exchange would be considered as the relevant date of refund claimed for export of service and they submitted such remittance on 03.07.2016 for the refund claim pertains to the period of April 2006 to June 2006. Therefore, the claim filed by them is allowable.



- When the refund under Rule was not granted, they were eligible to take re-credit of said CENVAT and as per transitional provision under Section 143 (3) of CGST Act, 2017 denial of credit is not justifiable; that such refund shall be granted in cash only. in respect of unutilized CENVAT Credit for the period from April 2006 to March 2007, under Rule 5 of CENVAT Credit Rules,

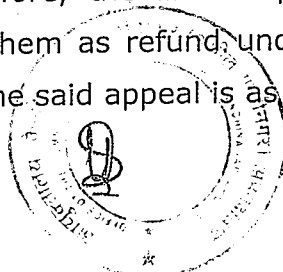
4. Being aggrieved with the sanction of refund claim amounting to Rs. 21,50,694/- the department has filed the appeal mentioned at Sr.No.2 of above table on following grounds:

- The Hon'ble Tribunal had given their decision vide order dated 25.05.2017 on merits, but final sanction of the refund claim is subject to the verification of the documents; that on verification of impugned order, it is seen that the adjudicating authority has not ascertained whether the respondent has taken the double benefit by way of re-crediting the amount claimed as refund when the refund claim was rejected and now claiming cash refund.
- The adjudicating authority has not verified from the CENVAT credit account whether the respondent had in balance the amount of refund claimed at the relevant time and debited while filing the refund claim; that while processing the claim the adjudicating authority has not made any conclusive enquiry nor examined the facts of the case and has only relied on the certification of the respondent; that he failed to examine the records and had passed a non-speaking order.
- The department has requested that the matter may be remanded back to the adjudicating authority for proper verification of the claim.

5. Personal hearings in both the appeals were held on 26.07.2018. Shri Vipul Khandar, Chartered Accountant appeared on behalf of the appellant as well as respondent mentioned at Sr.No. 1 and 2 of above table respectively. He reiterated the grounds of appeal filed by the appellant. He further submitted that despite Hon'ble Tribunal's decision, some amount was not allowed on the grounds of limitation. In respect of department's appeal he submitted Chartered Accountant's certificate.

6. I have carefully gone through the facts of both the appeals and submissions made by the appellant as well as the department/respondent

7. As regards appeal filed by the appellant mentioned at Sr.No.1 of above table, I observe that the appellant has filed the appeal, challenging the rejection of refund claim amounting to Rs. 3,11,438/- as time barred and Rs.464/- as excess/inadmissible credit taken. Therefore, the limited point to be decided is whether the said amount is eligible to them as refund under Rule 5 of CCR. The chronological history which leads to file the said appeal is as under.

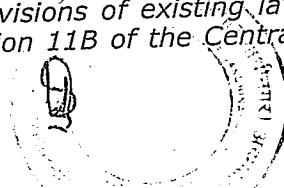


- the appellant had filed a refund claim of Rs.27,54,238/- on 01.10.2007 in respect of unutilized CENVAT Credit for the period from April 2006 to March 2007, under Rule 5 of CENVAT Credit Rules, 2004 (CER).
- Jurisdictional Assistant Commissioner, vide order dated 31.12.2009, has allowed only Rs.2,21,642/- and rejected Rs.6,04,051/- as time barred, considering the relevant date for filing refund claim within one year from the relevant as specified under Section 11 B of Central Excise Act, 1944 and Rs.18,58,545/- rejected as the services in question do not fall within the definition of input service.
- The Appellate Authority has also upheld the said decision vide order dated 29.06.2010.
- The Hon'ble Tribunal, vide order dated 25.05.2017, in respect of refund claim of Rs.18,58,545/- held that the CENVAT credit availed on the Service Tax paid in relation to services in dispute are admissible and in respect of Rs.6,04,051/-, the case was remanded to the adjudicating authority for recalculation of period of limitation, relying on the decision of M/s BECHTEL India PVTd [2014 (34) STR 437-Tri Del].
- Vide impugned order, out of refund claim amounting to 24,62,596/- in dispute, the adjudicating authority has sanctioned Rs.21,50,694/- in respect of unutilized CENVAT Credit under Rule 5 of CCR and rejected Rs.3,11,438/- as time barred and Rs.464/- as excess/inadmissible credit taken.

8. On perusal of the Hon'ble Tribunal's order supra, I observe that the Hon'ble Tribunal's has directed that since the refund claim was on export of service, the date of receipt of remittance in foreign exchange would be considered as the "relevant date" in view of decision of the Hon'ble Tribunal in the case of M/s BECHTEL India (P) Ltd. The appellant contended that they received foreign remittance on 03.07.2006 for the goods exported from April 2006 to June 2006 and therefore, they have to file the claim in question before 30.09.2006. The argument of the appellant does not have any merit. In the instant case, I observe that the date of remittance in foreign exchange is on 03.07.2006 and the refund claim was filed on 01.10.2007. Therefore, as per Hon'ble Tribunal's direction, the refund claim in question was required to be filed within one year from 03.07.2006. In the circumstances, I observe that the adjudicating authority has correctly determined the "relevant date" for sanctioning the refund claim and accordingly he has rejected the refund amounting to Rs.3,11,438/- as time barred. I further observe that as regards rejection of refund of amount of Rs.464/-, no argument was placed by the appellant before me.

9. The appellant further contended that when the refund under Rule was not granted, they were eligible to take re-credit of said CENVAT and as per transitional provision under Section 142 (3) of CGST Act, 2017 denial of credit is not justifiable; that such refund shall be granted in cash only. In this contention also, I do not find any merits. Section 142 (3) of CGST Act say that:

"Every claim for refund filed by any person (3) before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944) :



Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse :

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act."

In the instant case, the adjudicating authority has partially rejected the credit which shall automatically lapse, in view of provisions of Section 143(3) of CGST Act. In the circumstances, re-credit or refund in cash of such claim does not arise.

10. In view of discussion, I do not find any merit in the appeal filed by the appellant, therefore, I reject the same. The appeal filed by the appellant at Sr.No. 1 of above table stand disposed of in above terms.

11. Now, I take the appeal filed by the department as mentioned at Sr.No. 2 of above table.

12. The department has requested that the matter may be remanded back to the adjudicating authority for proper verification of the claim as per grounds discussed in para 4 above. Mainly, the department has contended that the adjudicating authority has not ascertained whether the respondent has taken the double benefit by way of re-crediting the amount claimed as refund when the refund claim was rejected and again claiming cash refund. I find merit consideration in the said contention. I observe that the adjudicating authority has, while deciding the refund claim, vide the impugned order has not looked into the said situation which may leads to double payment. Further, the department has contended that the adjudicating has not verified from the Cenvat Account whether the appellant had in balance the amount of refund claimed at the relevant time and debited while filing the claim which is mandatory as per provisions of Rule 5 of CCR. I observe that neither the then jurisdictional Asstt./Dy Commissioner at the relevant time nor the adjudicating authority has discussed in the order dated 31.12.2009 or in the impugned order regarding balance outstanding in the Cenvat Account.

13. In view of above, by accepting the plea of the department, I remand the case to the adjudicating authority for looking into the matter afresh as per contention raised by the department in para 4 above.

14. The appeal filed by the department, as mentioned at Sr.No.2 of above table stand disposed of in above terms.

उमा शंकर

(उमा शंकर)

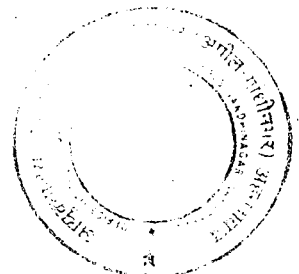
आयुक्त (अपील्स)

Date : .07.2018

Attested

Mohanan V.V.
(Mohanan V.V.)

Superintendent (Appeals)
Central GST, Ahmedabad



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The Assistant Commissioner of CGST
Gandhinagar Division

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