

GIB/CH/PERISCOPE PRINTING/07.04.2021/OTHERS-24

Others Category : REFUND OF SERVICE TAX

State : Chandigarh

Order No.: GIB/CH/PERISCOPE PRINTING/07.04.2021/OTHERS-24

Name of Entry :

PERISCOPE PRINTING & PACKAGING INDIA P.LTD.

Date : 07-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the appellant has filed refund of ? 6,24,440/- on 27.3.2018 for the quarter ending June, 2017 of the refund lying unutilized in their Cenvat Credit Account of input/input service used for exportation of service in terms of Rule 5 of Cenvat Credit Rules, 2004. In terms of Notification No.27/2012-CE (NT) dated 18.6.2012, the appellant was required to debit the amount of refund claimed in Cenvat Credit account at the time of filing refund claim. The appellant has complied with the said notification but both the authorities below held that on 1.7.2017 on introduction of GST regime, they were required to reverse the deemed credit to be claimed as refund under Rule 5 of Cenvat Credit Rules, 2004 and they have not done so on the said date, therefore, the refund claim was rejected.

The appellant is in appeal against the impugned order wherein the refund claim of Rs.6,24,440/- has been denied on the ground that on 30.6.2017 while shifting to GST regime, they have not debited the refund amount from the Cenvat Credit account in terms of Notification No.27/2012-CE (NT) dated 18.6.2012.

Decision of Advance Ruling Authority :

DECISION:

The provisions of Notification No.27/2012-CE (NT) dated 18.6.2012 are very much clear that the assessee is required to debit the amount of refund claim in Cenvat credit account at the time of filing of refund claim. Therefore, the observations made by both the authorities below are contrary to Notification No.27/2012-CE (NT) dated 18.6.2012. As the appellant has complied with the conditions of Notification No.27/2012-CE (NT) dated 18.6.2012 is evident from the facts of the case.

There are no merit in the impugned order rejecting refund claim filed by the appellant, therefore, the same is set aside - appeal allowed - decided in favor of appellant.

