**THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN**

***AND***

**THE HON'BLE SRI JUSTICE G. SHYAM PRASAD**

**C.E.A.Nos. 71 and 74 of 2015**

**COMMON JUDGMENT:** ***(Per VRS,J)***

The Revenue has come up with the present appeals, raising the following substantial questions of law:

> *"1. Whether the CESTAT is correct in holding that the assessee was within time in claiming refund without discussing the Section 11B relevant for refunds under Rule 5 of CCR, 2004 read with Notification No.05/2006-CE (NT), dated 14.03.2006, and merely relying on the decision of Hon'ble CESTAT, Mumbai in the case of CCE, Pune-I Vs. Eaton Industries Pvt. Ltd., (2011 (22) STR 223 (Tri-Mumbai))?*
>
> *2. Whether the CESTAT is correct in holding that the assessee is eligible to claim of refund of CENVAT credit on construction service relying on case of Infosys Ltd. (2014 TIOL 409 CESTAT BANG)?*
>
> *3. Whether the Tribunal is correct in remanding the matter with regard to the claim of refund of CENVAT credit on other services such as courier service, repair or maintenance services, telephone service, rent-a-cab service, management consultant service, chartered accountant service, etc., since the said services are not having nexus with their output services i.e., Consulting Engineering Service which was exported online? and*
>
> *4. Whether the assessee is correct in claiming credit before payment of service tax?"*

2. Heard Mrs. P. Sundari, learned senior standing counsel for the Department, and Mr. Karan Talwar, learned counsel appearing for the respondent.

3. The questions of law raised in these appeals are already covered against the Revenue, by a judgment of this Court, dated 04.03.2015, in C.E.A.Nos. 2, 5, 9 and 6 of 2015, as well as the judgment, dated 18.03.2015, in C.E.A.No.23 of 2015. The Revenue filed applications for review in Rev.C.E.A.M.P.Nos. 69, 70, 71, 72, 88 and Rev.C.E.A.M.P.(SR) No. 1975 of 2015. But, they were also dismissed by this Court, by an order, dated 22.07.2016. Therefore, following the same, both the appeals are dismissed.

Consequently, miscellaneous petitions if any pending in the appeals shall stand dismissed. No order as to costs.

**V. RAMASUBRAMANIAN, J**

**G. SHYAM PRASAD, J**

4th November, 2016
cbs

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