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IN THE HIGH COURT OF DELHI AT NEW DELHI

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SERTA 9/2017 & CM APPLS. 39595-98/2017

COMMISSIONER OF C. EX. & ST, LTU, DELHI Appellant

Through: Mr. Harpreet Singh, Senior Standing
Counsel.

versus

SRF LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MS. JUSTICE PRATHIBA M. SINGH

ORDER

% **03.11.2017**

Tribunal by the impugned order dated 17th November, 2016 has allowed refund of Rs.4,64,114/- to the respondent. It is an admitted case that the respondent, which is a unit in the Special Economic Zone, would be entitled to refund. The plea raised by the appellant is that the refund was rightly rejected as, only one refund application for each quarter is maintainable as per Notification dated 1st July, 2013.

Looking at the quantum of amount involved, we are not inclined to issue notice in the present appeal and the application for condonation of delay. However, it is clarified that the question of law is left open.

Appeal for records would be treated as disposed of. The miscellaneous applications are also disposed of.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

NOVEMBER 03, 2017/dk