

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

C.M.A.No.2452 of 2019

K.L.R.Chit Funds Private Limited
rep.by R.Maruthachala Moorthi
Managing Director, Sastri Road
Ram Nagar, Coimbatore-641 009. ... Appellant
-Vs-

The Principal Commissioner of GST and
Central Excise, Coimbatore-641 018. ... Respondents

Prayer : Civil Miscellaneous Petition filed under Section 35 of
Central Excise Act against the final order No. 42603/2018 dated
04.10.2018 passed by the Central Excise and Service Tax
Appellate Tribunal(CSETAT) Chennai which was received on
23.10.2018.

For Appellant : Ms.Naveena D

For Respondents: Mr.G.Rajagopalan, Additional
Solicitor General
Assisted by M/s.K.S.Ramaswamy,
Central Government Standing
Counsel

J U D G M E N T

(Judgment of the Court was delivered by DR.VINEET KOTHARI, J.)

Learned Additional Solicitor General submits that the refund
in question was made to the appellant assessee and therefore the
impugned order of the learned Tribunal dated 04.10.2018 may be
set aside.

2. Learned counsel for the assessee does not dispute this
position and submits that the respondent Revenue Department has
issued refund order in favour of the appellant assessee and
accordingly the appellant assessee K.L.R.Chit Fund Private
Limited has received the cheque bearing No.648719 dated
26.07.2019 for Rs.3,04,983/-.

3. In view of the aforesaid submissions made by the learned Additional Solicitor General and the learned counsel for the appellant assessee, the impugned order of the Tribunal dated 04.10.2018, dismissing the appeal filed by the assessee only on the ground of delay in making the appeal, is hereby set aside and the Civil Miscellaneous Appeal is disposed of. No costs.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To

1.The Principal Commissioner of GST and Central Excise,
Coimbatore-641 018.

2. Customs Excise & Service Tax Appellate Tribunal, No.26,
Shastri Bhavan

Annexe Building, Haddows Road, Chennai - 600 006.

+1 CC to Mr.K.S. Ramasamy, Advocate sr 66988.

+1 CC to Mr.S.Durairaj & Naveen, Advocate sr 66987.

C.M.A.No.2452 of 2019

BP(CO)
SP(16/09/2019)