

GST/Excise/ST/VAT: Where assessee filed refund application in respect of services consumed in SEZ and Adjudicating Authority denied refund on ground that there were no nexus between services and operation carried out in SEZ and Tribunal, on further appeal, set aside order of Adjudicating Authority on ground that he had not examined relevant evidence, nor conducted enquiry wherever needed, Supreme Court dismissed appeal being filed by revenue on ground of delay as well as on merits

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**[2019] 104 taxmann.com 247 (SC)
SUPREME COURT OF INDIA
Commissioner of Central Excis, Nagpur-I**

v.

Wardha Power Company Ltd.*

A. K. SIKRI AND S. ABDUL NAZEER, JJ.
CIVIL APPEAL DIARY NO(S). 38985 OF 2018†
JANUARY 2, 2019

Section 54 of the Central Goods and Services Tax Act, 2017/Section 11B of the Central Excise Act, 1944 - Refund - Tax, refund of - Assessee filed refund application in respect of services consumed in SEZ - Adjudicating Authority denied refund stating that there were no nexus between services and operation carried out in SEZ - Tribunal set aside order of Adjudicating Authority on ground that he had not examined relevant evidence, nor conducted enquiry wherever needed and allowed appeal of assessee - Against order of Tribunal, revenue filed appeal before Supreme Court with a delay of 242 days - Whether since delay in filing appeal had not been satisfactorily explained, appeal was liable to be dismissed on ground of delay as well as on merits - Held, yes [Para 1][In favour of assessee]

(OR)

CASE REVIEW

Wardha Power Co. Ltd. v. CCE 2018 (10) GSTL 248 (Tri. - Mum.) affirmed.

A.N.S. Nadkarni, ASG, Ms. Praveena Gautam, Ritesh Kumar, Advs. and B. Krishna Prasad, AOR for the Petitioner.

ORDER

1. Though there is delay of 242 days in filing this appeal which has not been satisfactorily explained have gone through the matter. We do not find any merits. The appeal is, accordingly, dismissed on the ground of delay as well as on merits.

s.k. jain

*In favour of assessee.

†Appeal arising out of order of Tribunal in *Wardha Power Co. Ltd. v. CCE 2018 (10) GSTL 248 (Tri. -*

Mum.).