



MAJESTYLEGAL

Advocates & Solicitors

TEAM MAJESTY LEGAL¹

Refund on exempted services - Not time barred

(Tripura Cricket Association V/s Union of India²)

Hon'ble Tripura High Court at Agartala in above cited judgment/order under Central Excise Act, 1944, held that duty paid by mistake by the Assessee which is not actually payable is refundable and could not be denied on the ground of limitation.

Observation OF HON'BLE COURT:

- The dispute related to exempted services provided by the Assessee (Tripura Cricket Association) as defined under Section 65B (44) of the Finance Act, 1944 for consideration to the BCCI and it has been received fewer grants, donation from the BCCI.
- Hon'ble Court while relying upon judgment of K.V.R. Construction³ passed by Hon'ble Apex Court held that the services are already decided in favour of Petitioner.
- Provision of the limitation under Section 11B of the Central Excise Act, 1944, would not apply for the refund of service tax paid by mistake on exempted services.
- Refund cannot be rejected on the ground of availability of alternate appellate remedy particularly when payment of service tax exempted.
- Provision of Section 11B and Section 35B of the Central Excise Act of 1944, is not applicable in the present case.

TEAMMAJESTYLEGAL

OFFICE : B-87, Alaknanda Apartment, G-1, Ganesh Marg/Moti Marg, Bapu Nagar, Jaipur, Rajasthan - 302015.
https://maps.app.goo.gl/BsUvY9RWyvUt6JcB9?g_st=iw

CHAMBER: 204, E-Block, Rajasthan High Court, Jaipur.

MOBILE No. : 9785461395

E-MAIL : majestylegal9@gmail.com

WEBSITE : www.majestylegal.in

¹ Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law and statutes and is personal in nature, not to be deemed as legal advice.

² Central Excise Appeal No. 3/2019

³ [2018 (14) GSTL J70]