

Texcomash Export Vs. Cc

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SooperKanoon Citation : sooperkanoon.com/41770

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-13-2006

Judge : S Kang, Vice-, S T T.V.

Appellant : Texcomash Export

Respondent : Cc

Judgement :

1. Applicant filed this Misc. application for implementation of the order passed by the Tribunal. The Tribunal vide order dated 23.1.2006 directed the Revenue to implement the order immediately and also summoned the Assistant Commissioner (Refund). Shri OM Prakash, the Assistant Commissioner (Refund) is present today. The order sanctioning the refund of Rs. 88,81,082/- is passed on 7.2.2006.
2. The applicant submitted that while sanctioning the refund there is no finding on the interest on the amount of refund. We have gone through the order passed by the Assistant Commissioner sanctioning the refund where it has been specifically mentioned that regarding payment of interest on delayed refund, this issue will be taken up separately.
3. As the amount of refund has been sanctioned and Revenue is considering the issue in respect of payment of interest on delayed amount, therefore, we find no further action is required on this application. Therefore, the application is dismissed as infructuous and Revenue is directed pass an appropriate order regarding payment of interest within three months.

