

Vasudev Mehta

Issue : Whether the Department was right in issuing a show cause notice to recover the refund, already granted to the appellants after due verification, terming the same to be "erroneous refund" Held : No

Brief Facts of the Case : Brief facts of the case are that M/s colt Technologies Services India Pvt. Ltd. (the Respondent) are engaged in rendering output services, i.e. business auxiliary services, on behalf of their overseas clients under an agreement with Colt Telecom Group Ltd. U.K. The appellants have availed various input services and have taken Cenvat credit of the same. The respondents filed two refund claims for the periods January-March 2007 and April-June 2007. The refund applications were processed in terms of Notification No. 5/.....