

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

(1) Service Tax Appeal No. 40118 of 2014

(Arising out of Order-in-Appeal No.120/2013 (M-III) dated 22.10.2013 passed by Commissioner of Central Excise & Service Tax (Appeals), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

**M/s. Renault Nissan Technology
And Business Centre India Pvt. Ltd. ... Appellant**
Ascendas IT Park, Mahindra World City,
No.TP 2/1, Nathan Sub Post Office,
Kancheepuram-603 002.

Versus

Commissioner of GST & CE, ... Respondent
Chennai Outer Commissionerate
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road, Anna Nagar,
Chennai-600 040.

WITH

**(2) Service Tax Appeal No. 42014 of 2015 (Renault
Nissan Technology & Business Centre India Pvt. Ltd.
Vs Commissioner of GST & CE, Chennai Outer)**

(Arising out of Order-in-Appeal No.157/2015 (CXA-I) dated 01.07.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

**(3) Service Tax Appeal No. 42015 of 2015 (Renault
Nissan Technology & Business Centre India Pvt. Ltd.
Vs Commissioner of GST & CE, Chennai Outer)**

(Arising out of Order-in-Appeal No.156/2015 (CXA-I) dated 01.07.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(4) Service Tax Appeal No. 42074 of 2015 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.170/2015 (CXA-I) dated 07.07.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(5) Service Tax Appeal No. 42075 of 2015 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.169/2015 (CXA-I) dated 07.07.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(6) Service Tax Appeal No. 40504 of 2016 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.272/2015 (CXA-I) dated 21.12.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(7) Service Tax Appeal No. 40505 of 2016 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.271/2015 (CXA-I) dated 21.12.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(8) Service Tax Appeal No. 41521 of 2016 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.86/2016 (CXA-I) dated 25.04.2016 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(9) Service Tax Appeal No. 41522 of 2016 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.87/2016 (CXA-I) dated 25.04.2016

passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(10) Service Tax Appeal No. 40893 of 2017 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.14/2017 (CXA-I) dated 17.01.2017 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(11) Service Tax Appeal No. 40894 of 2017 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.13/2017 (CXA-I) dated 17.01.2017 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600 034.)

(12) Service Tax Appeal No. 40869 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.484/2017 (CXA-II) dated 29.12.2017 passed by Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue Anna Nagar, Chennai 600 040.)

(13) Service Tax Appeal No. 40870 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.485/2017 (CXA-II) dated 29.12.2017 passed by Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue Anna Nagar, Chennai 600 040.)

(14) Service Tax Appeal No. 40887 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.462/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai 600 040)

(15) Service Tax Appeal No. 40888 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.463/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai 600 040)

(16) Service Tax Appeal No. 40916 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.487/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

(17) Service Tax Appeal No. 40917 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.488/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

(18) Service Tax Appeal No. 40918 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.489/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

(19) Service Tax Appeal No. 40919 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.490/2017 (CTA-II) dated 29.12.2017 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

(20) Service Tax Appeal No. 41526 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.70/2018/AUDIT-II dated 16.03.2018 passed by Commissioner of Central Excise, Service Tax & GST Chennai)

Audit II Commissionerate, 6th Floor, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600 035.)

(21) Service Tax Appeal No. 42004 of 2018 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.229/2018 (CTA-II) dated 21.05.2018 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

(22) Service Tax Appeal No. 40560 of 2019 (Renault Nissan Technology & Business Centre India Pvt. Ltd. Vs Commissioner of GST & CE, Chennai Outer)

(Arising out of Order-in-Appeal No.602/2018 (CTA-II) dated 28.12.2018 passed by Commissioner of GST & Central Excise (Appeals-II), Newry Towers, 2054/I,II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040.)

APPEARANCE:

Shri K. Sivarajan, Chartered Accountant for the Appellant
Ms. G. Krupa, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER Nos.40059-40080/2026

DATE OF HEARING: 18.08.2025
DATE OF DECISION: 12.01.2026

Per: Shri P. Dinesha

All these Appeals involve a common issue and therefore they are taken up together for common disposal. Facts involved in all these Appeals are also identical and therefore, as a lead case, the facts as discussed in the case of M/s.Renault Nissan Technology Business Center (I) P. Ltd. (Appeal No.ST/40118/2014) is considered.

2. Before delving into considering the factual background, we find that the Adjudicating Authority viz. Deputy Commissioner did not issue any SCN in response to the Appellant's refund claim filed on 22.01.2010; a letter dated 17.08.2010 was issued seeking clarifications regarding the refund claim made in response to which, the Appellant filed details *vide* its letter duly acknowledged by the office of the Deputy Commissioner on 17.09.2010 – both these letters form part of the Appeal record filed before us. A perusal of the above reply *inter alia* mentions about the Appellant's request for granting a personal hearing but that has been very conveniently misunderstood by the Commissioner (Appeals) at para 7 of his order, wherein he has tried to defend the non-issuance of the statutory notice. It is well

settled that a SCN is the foundation wherein the issuing authority would make known the Noticee the relevant provisions in the statute relating to Noticee's claims including the allowances/disallowances flowing from the applicable statute and hence, failure to issue such a statutory notice cannot, in our view, be attributed in any way to such Noticee. Hence, we seriously disapprove this finding of the officer holding the rank of a Commissioner (Appeals). This would have serious impact on the findings in the orders of both the Lower Authorities when it comes to the issue of extended period of limitation.

3. Brief and relevant facts emerging from the Appeal-records are that the Appellant had filed refund claims under Notification No.9/2009-ST dated 03.03.2009 claiming refund of service tax paid on services utilized by them during March 2009 to October 2009 and the Adjudicating Authority vide Order-in-Original No.118/2010-ST dated 29.12.2010 rejected a part of the claim. The relevant portion of the OIO reads as under:

"From the foregoing, it is seen that the claimant has fulfilled all the conditions stipulated in the Notification No.9/09-ST as amended only to the extent discussed in detail above and I find that they are eligible for an amount of Rs.8,12,780/- (4012696-210280-82741-125837-6051-74381-2700626) respect of the refund claimed."

4. Aggrieved by the partial denial of its refund, the Appellant appears to have filed its first Appeal before the Commissioner (Appeals), Chennai and the First Appellate Authority also *vide* impugned Order-in-Appeal No.120/2013 dated 22.10.2013 having rejected their Appeal, the present Appeal No.ST/40118/2014 is filed before this forum. Similarly, aggrieved by the different orders of the First Appellate Authority, the other 20 Appeals as above have been filed by Appellant.

5. We have heard Shri K. Sivarajan, Ld. Chartered Accountant for the Appellant and Ms. G. Krupa, Ld. Superintendent for the Respondent; we have carefully considered written as well as verbal arguments advanced by both the parties, perused the documents placed on record and the case law relied upon during the course of arguments before us. After hearing both the sides, the only question that arises for our consideration is, "whether denial of partial refund claim by the Adjudicating Authority as upheld in the impugned order, is in order?"

6. Ld. Chartered Accountant would contend that Appellant is a SEZ unit having approved by the MEPZ

authorities vide approval No.8/29/2007 dated 17th October 2007. In terms of Section 26 (1) of SEZ Act read with Rule 31 of SEZ Rules, an SEZ unit or Developer is exempted from payment of service tax on taxable services used by them for their authorized operations. Further, with a view to operationalize the said exemption granted under the SEZ Act, the statute governing the service tax law has been suitably amended to provide for exemption to SEZ Units / Developers in respect of services received by them vide Notification No.9/2009-ST dated 03.03.2009 which was further amended by Notification No.15/2009-ST dated 20.05.2009.

6.1 It is submitted that vide Section 51 of the SEZ Act, the provisions of SEZ Act have been given an overriding effect on any other law which are inconsistent with the provisions legislated in the SEZ Act. The relevant extracts are reproduced for ready reference :

"51. The provision of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

6.2 Such being the case, any procedural stipulations mentioned in the operative law cannot take away the benefit granted under the specific law, more so when there are

other alternative remedy exist in the operative law, for operationalizing the substantive benefit granted under the specific law.

6.3 It is respectfully submitted that Section 11B of Central excise Act, is a beneficial provision which enables an Assessee to claim refund of duties / taxes paid by him who has borne such incidence of tax who is otherwise exempted from tax, under the respective statute. The time limit for making such refund claim under Section 11B is one year from the relevant date and "Relevant Date" for the purpose of service tax means the date on which service tax is paid. Further, vide Section 83 of Finance Act, Section 11B is made applicable to service tax law as well.

6.4 Thus, when there is a legislative mandate providing for exemption from payment of service tax, SEZ Units/ Developers would not have paid service tax but for the Exemption Notification 9/2009-ST which provided for exemption by way of refund of service tax. In other words, SEZ units / Developers though statutorily exempted from payment of service tax by virtue of SEZ provisions, such exemption is not provided *abinitio* to them under the service tax law. Thus, SEZ units / Developers were made to borne

the incidence of tax despite the explicit exemption contained in the SEZ Act.

6.5 Considering the over-riding provisions of Section 51 of SEZ Act, the exemption to SEZ Units / Developers need to be construed liberally under service tax law for the purpose of implementing the exemption under the SEZ Act. Thus, when there is scope and additional time available under the operative law, to operationalize the exemption, any restrictive procedural applicable should be dispensed with, if it were to defeat the intent of the SEZ provisions. Thus, it is respectfully submitted that, if the period of limitation provide in Notification No.9/2009-ST is taken to be conclusive, then the exemption provisions will fail under SEZ Act.

7. *Per contra*, Id. Superintendent while supporting the findings of Lower Authorities, would question the jurisdiction of CESTAT since primarily the issue relates to the refund of service tax paid on input services used in relation to **authorized operations** of their SEZ unit and hence, the claim is only rebate which cannot be entertained by CESTAT.

8. What emerges from the preliminary objection raised by the Revenue is that the refund/rebate claimed to pertained

to '**authorized operations**' and to this extent therefore, there cannot be any disputes. In fact we find that the issue as to jurisdiction stands answered by the Hon'ble Bombay High Court in the case of **The Commissioner of Central Excise & Service Tax, Pune Vs M/s. Credit Suisse Services (I) Private Limited [dated 23.02.2015 - 2015 (38) S.T.R. 473 (Bom.)]** wherein, the Hon'ble High Court held after dismissing the Appeal filed by the Revenue, that the Appeal was only maintainable before the Hon'ble Apex Court. The issue involved in the said case was also a claim of exemption, flowing from Notification No.9/2009, akin to the claim in the present case on hand, before us. In view of the above, preliminary objection does not survive.

9. Going by the very arguments of the Appellant and admittedly, SEZ Act is a special legislation which is also a self-contained enactment, the same provides for exemption and the manner of claiming refund. Section 26 is the governing provision which prescribes the modalities insofar as exemptions are concerned. These exemptions are specific to units operating in a SEZ. Admittedly, the grant of exemptions supra flows from Notification No.9/2009–Service Tax, dated 03.03.2009. In effect, therefore, Section 26 of the SEZ Act, 2005 is governed by this Notification.

Clause 2 of the said Notification prescribes guidelines in the form of conditions the fulfilment of which enables the claimant to be entitled to the exemption. The Appellant has consistently claimed that it has paid service tax which is one of the condition-precedents, for claiming the exemption and in any case, both the Appellant and the Department do not disagree with conditions at sub-clauses (a) to (e) of Clause 2 *supra*. The dispute pertains to sub-clause (f) which prescribes that claim for refund shall be filed within six months from the date of actual payment of service tax.

10. It is the case of the Appellant that the time limit prescribed under Section 11B of the Central Excise Act, 1942 which is a beneficial provision enabling an Assessee to claim refund of duties/taxes paid wherein, a time frame of one-year is prescribed for staking such claims, which should have been applied instead of Notification No.9 *ibid*.

11. In fact, we note that this issue has already been settled by the Mumbai Bench of CESTAT, in the case of **Credit Suisse Services (India) Pvt. Ltd. Vs. CCE, Pune-1**, [FINAL ORDER Nos.889-893, dated 28.03.2013] which in turn has followed earlier orders of the very same

bench in the case of **Tata Consultancy Services Ltd. VS CCE & ST Mumbai [2012-TIOL-1034-CESTAT-MUM] and Wardha Power Company [2012-TIOL-700-CESTAT-MUM]**. The Bench after following its earlier orders [*supra*], has concluded that the Appellant was eligible for refund of Service Tax paid on input services wholly consumed within the SEZ under the provisions of Section 11B of the Central Excise Act, 1944, read with Section 83 of the Finance Act, 1994.

12. In a recent decision/order, this very Chennai Bench in the case of **M/s. Hexaware Technologies Limited .Vs. Commissioner of GST and Central Excise, Chennai I Commissionerate** [Final Order Nos. 40672-40677/2025 dated 26.06.2025] has also decided an almost identical issue. The Bench after considering the claim of Refund of a SEZ unit of the Service Tax paid towards authorized operations, in the context of the very Sections 26 & 51 of the SEZ Act and Notification No.9/2009 and various judicial pronouncements, has observed as under:

*“ 9. The said Notification providing for a refund of service tax paid on input services has come into effect from 03.03.2009.In respect of other invoices, the claim for service tax refund has been rejected which are pertaining to tour operator and outdoor catering, commercial training and information technology services for the reason that these are **not filed***

within 6 months from the date of payment of service tax as prescribed under 2(f) of the aforesaid Notification.....

13. Major and significant portion of the refund claims filed have been rejected as the same are not filed within 6 months from the date of payment of service tax as per the condition mentioned at 2(f) of the Notification ibid.....”

13. The Bench has then relied on **Vedanta Aluminium Limited Vs. Commissioner of Central Excise and Service Tax, Bhubaneswar** [2024 (3) TMI 1325-CESTAT KOLKATA] and **Cognizant Technology Solutions India Pvt. Ltd. Vs. Commissioner of Central Excise & Service Tax, Chennai** [2021 (10) TMI 642-CESTAT CHENNAI], to hold thus:

“16. In view of the above discussion and appreciating the facts and applying the ratio of the above decisions relied upon, we are of the view that once the services are approved by the Approval Committee and are utilized in relation to the authorized operations in SEZ, rejecting a part of the claims is not in order as above.....”

14. In view of the above and following the ratio in the above order, we hold that the time limit prescribed under the Notification [*supra*] cannot be pressed into service to deny the substantive benefit of exemption flowing from Section 26 of the SEZ Act.

15. Insofar as nexus is concerned, we find that the same is no more *res integra*, as decided in **Tata Consultancy**

Services Ltd. Vs. Commissioner of Central Excise & Service Tax (LTU), Mumbai by CESTAT Mumbai [reported in 2013 (29) S.T.R. 393 (Tri.-Bom)] and hence, the denial on this ground stands set aside.

16. We find that in the decision in *M/s. Hexaware Technologies Limited Vs. Commissioner of GST and Central Excise, Chennai I Commissionerate* (*supra*), Co-ordinate Bench has clearly held that once the Services on which ST was paid were authorized by the Approval Committee, then that would be final. We thus hold that the denial of refund on this ground also cannot sustain.

17. Resultantly, the impugned orders are set aside and Appeals are allowed with consequential benefits, if any, as per law.

(Order pronounced in open court on 12.01.2026)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)