

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 88127 of 2019

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/072/2019-20 dated 28.08.2019 passed by the Commissioner of Customs, Central Excise & GST (Appeals), Nagpur)

M/s Hariwansh Packing Products

.... Appellant

Plot No. F-9/23, MIDC Industrial Area,
Hingna Road, Nagpur - 440016.

Versus

**Commissioner of CGST & Central Excise
Nagpur-I**

.... Respondent

Civil Lines, Telangkhedi Road, Nagpur-440001.

Appearance:

Shri P. V. Sadavarte, Advocate for the Appellant

Shri Amrendra Kumar Jha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85310/2023

Date of Hearing: 28.02.2023

Date of Decision: 28.02.2023

Per: Anil G. Shakkarwar

Heard both the sides and perused the records.

2. The issue involved in present appeal is related to refund of amount left unutilized in account current which is popularly know as Personal Ledger Account (PLA). As at the end of June 2017 Rs. 46,968/- were left in PLA and with the introduction of GST w.e.f. 01.07.2017, appellant were not in a position to utilize the said amount in PLA for discharge of Central Excise duty. Therefore, the appellant submitted an application for refund of the said amount

left over in PLA on 20.11.2018. The said refund was rejected to the appellant on the ground of limitation.

3. After hearing both the sides and after perusal of record and provisions of Central Excise Act,1994, it is very clear that the amount deposited in PLA is an advance kept by the assesses with the exchequer and only when an amount is debited in PLA it is treated as payment of duty. The limitation discussed in the impugned order will be applicable for such quantum of debits which actually become duty. The amount which is not debited in the PLA is not duty and therefore, limitation does not apply to the same. The amount deposited in the PLA till such time it is not debited towards duties is property of the appellant. Therefore, the balance left over in the PLA is not covered by limitation. I, therefore, set aside the impugned order and direct the original authority to issue refund cheque to the appellant within a period of four weeks from the date of receipt of this order.

(Order dictated and pronounced in open court)

(Anil G. Shakkwar)
Member (Technical)

Sinha