

1. The first part of the question is about the definition of a function. A function is a relation between a set of inputs and a set of possible outputs, where each input is related to exactly one output. In other words, for every element in the domain, there is a unique element in the codomain that it is mapped to.

2. The second part of the question is about the domain and codomain of a function. The domain is the set of all possible inputs, and the codomain is the set of all possible outputs. For example, if a function f maps real numbers to real numbers, then the domain is \mathbb{R} and the codomain is \mathbb{R} .

- (a) The domain is the set of all real numbers, \mathbb{R} .
- (b) The codomain is the set of all real numbers, \mathbb{R} .
- (c) The function is defined for all real numbers, \mathbb{R} .

3. The third part of the question is about the range of a function. The range is the set of all possible outputs. For example, if a function f maps real numbers to real numbers, then the range is the set of all real numbers that are outputs of the function. In this case, the range is \mathbb{R} .

- (a) The range is the set of all real numbers, \mathbb{R} .
- (b) The range is the set of all real numbers, \mathbb{R} .
- (c) The range is the set of all real numbers, \mathbb{R} .

4. The fourth part of the question is about the graph of a function. The graph of a function is a set of points in the Cartesian plane, where each point represents an input-output pair. For example, if a function f maps real numbers to real numbers, then the graph is a set of points $(x, f(x))$ in the Cartesian plane.

5. The fifth part of the question is about the properties of a function. A function is said to be injective if it maps distinct elements of the domain to distinct elements of the codomain. A function is said to be surjective if every element of the codomain is mapped to by at least one element of the domain. A function is said to be bijective if it is both injective and surjective.

6. The sixth part of the question is about the composition of functions. The composition of two functions f and g is a function h defined by $h(x) = g(f(x))$. For example, if f maps real numbers to real numbers and g maps real numbers to real numbers, then h maps real numbers to real numbers.

7. The seventh part of the question is about the inverse of a function. The inverse of a function f is a function f^{-1} that maps elements of the codomain back to elements of the domain. For example, if f maps real numbers to real numbers, then f^{-1} maps real numbers to real numbers.

8. The eighth part of the question is about the identity function. The identity function is a function I that maps every element of the domain to itself. For example, if I maps real numbers to real numbers, then $I(x) = x$ for all real numbers x .

9. The ninth part of the question is about the constant function. A constant function is a function c that maps every element of the domain to a fixed element of the codomain. For example, if c maps real numbers to real numbers, then $c(x) = c$ for all real numbers x .

10. The tenth part of the question is about the linear function. A linear function is a function f that maps real numbers to real numbers and satisfies the property $f(x+y) = f(x) + f(y)$ for all real numbers x and y .

11. The eleventh part of the question is about the quadratic function. A quadratic function is a function f that maps real numbers to real numbers and satisfies the property $f(x) = ax^2 + bx + c$ for all real numbers x , where a , b , and c are real numbers and $a \neq 0$.

12. The twelfth part of the question is about the exponential function. An exponential function is a function f that maps real numbers to real numbers and satisfies the property $f(x) = a^x$ for all real numbers x , where a is a positive real number and $a \neq 1$.

13. The thirteenth part of the question is about the logarithmic function. A logarithmic function is a function f that maps real numbers to real numbers and satisfies the property $f(x) = \log_a(x)$ for all real numbers x such that $x > 0$, where a is a positive real number and $a \neq 1$.

ORDER IN APPEALS

M/s. Tamboli Castings Ltd. (100% EOU), Sidral Road, Vartej, Bhavnagar, Pin - 364 066 (hereinafter referred to as "the appellant") has filed following two Appeals against Orders-In-Originals (hereinafter referred to as "the impugned orders") shown in the Table, passed by the Assistant Commissioner, CGST Division, Bhavnagar-I, Bhavnagar (hereinafter referred to as "the lower adjudicating authority").

Sr. No.	Appeal No.	OIO No. & Dt.	Amount of refund rejected. (in Rs.)
1	V2/167/BVR/2018-19	R-31/Refund/18-19 dated 27.06.2018	18,601/-
2	V2/177/BVR/2018-19	R-35/Refund/18-19 dated 27.06.2018	33,252/-

2. Brief facts of the case are that the appellant is engaged in manufacturing of excisable goods viz. Iron & Steel Castings availing benefit credit as envisaged under CENVAT Credit Rules, 2004 (hereinafter referred to as the CCR) and has exported major part of finished goods under B 17 Bond, without payment of Central Excise duty, and has claimed refund of unutilized cenvat credit in terms of Rule 5 of the CCR, which got unutilized due to very low domestic sales in comparison to export sales made by the appellant.

2.1 The appellant had filed refund claims of unutilized cenvat credit of Rs. 17,79,779/- and Rs. 35,66,581/- for the period from April, 2014 to June, 2014 and July, 2014 to September, 2014 respectively, which were decided by the lower adjudicating authority vide OIO No. R-215/Refund/15-16 dated 17.06.2015 and R-255/Refund/15-16 dated 31.08.2015 respectively wherein he sanctioned refund of Rs. 16,93,174/- & Rs. 30,46,179 and rejected refund of Rs. 535/- & Rs. 17,902/- respectively. Being aggrieved with the said OIO, the appellant had preferred appeals before the Commissioner (Appeals), Rajkot and the department also filed appeals against the said OIOs on the grounds that the refunds of Rs. 1,05,000/- and Rs. 5,57,029/- respectively has been sanctioned erroneously. The Commissioner (Appeals), Rajkot vide OIA No. BHV-EXC.15-300 APP-272 to 224 15-17 dated 11.07.2016 has allowed the appeals filed by the department and rejected appeals filed by the appellant. The appellant thereafter paid Rs. 3,05,699/- and Rs. 5,57,029/- along with interest of Rs. 1,50,978/- and Rs. 2,00,099/- respectively. Being aggrieved with the said OIA, the appellant preferred appeals before the Hon'ble CESTAT, Ahmedabad and vide Order No. A/2016-14/H/10/2016 dated 13.02.2018 CESTAT allowed appeals filed by the appellant. The appellant now filed refund claims of Rs. 4,75,278/- and Rs.

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Rs.1,876/- respectively. The Hon'ble adjudicating authority, who vide the impugned orders nos. 28/2018 dated 13.02.2018 & Rs. 5,17,925/- and rejected refund of Rs. 18,601/- and Rs. 53,151/- respectively on the ground that the said amounts were not paid at their own willent; that the same are not by law due to the appellant vide Order No. 1116 of the Central Excise Act, 1944 (hereinafter referred to as 'the Act') and the appellant is aggrieved with the impugned orders against which he has filed claims of Rs. 18,601/- and Rs. 53,151/- and hence the present appeal.

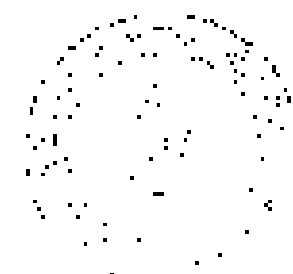
2. Being aggrieved with the impugned orders, the appellant preferred the present appeal. Briefly the facts of the case are as under:-

(i) The applicant submitted that the impugned orders is not proper, just and not in accordance with the provisions of the Act and rules made thereunder and also exact notifications have not been issued. The order issued by the Hon'ble CPSTAT, Ahmedabad. The order of the Hon'ble authority has not considered the material facts of the case and made a wrong and unfair order.

(ii) The lower adjudicating authority has stated that Rs. 18,601/- and Rs. 53,151/- were reversed and refunded to the appellant without any demand SCN from his department which is not correct. The then Commissioner (Appeals), Rajkot vide O/A dated 13.12.2016 allowed the appeals filed by the department and held that amount of Rs. 2,95,699/- and Rs. 5,57,029/- respectively were sanctioned and paid erroneously to the appellant, consequently, the appellant has to pay amount of Rs. 3,05,909/- and Rs. 5,57,029/- along with interest of Rs. 1,13,176/- and Rs. 2,60,856/- respectively.

(iii) The appellant submitted that the amount of Rs. 18,601/- and Rs. 53,151/- were paid willingly by the appellant from Service Tax Credit Register on 30.12.2016 because the then Commissioner (Appeals) had disallowed similar claims vide O/A dated 13.12.2016. The appellant being dissatisfied with the O/A dated 13.12.2016 he filed appeal before the Hon'ble CPSTAT, Ahmedabad, which vide Order No. 10107-17/22/28 dated 13.02.2018 allowed appeals of the appellant. The appellant had filed the present refund claim of Rs. 1,75,276/- and Rs. 8,71,076/- but the lower adjudicating authority has incorrectly rejected refund of Rs. 18,601/- and Rs. 53,151/- on the ground that the department had in past never rejected the same amount. No any demand notice for the said amount was issued to the appellant and hence, the appellant was not entitled for refund of Rs. 18,601/- and Rs. 53,151/- respectively.

(iv) The appellant strongly contended that they have done nothing wrong by



claiming the refund of the said reversed amount. The deduction effected by the lower adjudicating authority for Rs. 19,601/- and Rs. 53,151/- was unlawful and by such action the department cannot retain legitimate money of an assessee.

(v) The appellant submitted that it is undisputed and admitted fact that there is no mention in the statute that the refund amount should be claimed and credited only if the person concerned has been served with notice by the department. The lower adjudicating authority has observed that refund of Rs. 18,601/- and Rs. 53,151/- claimed by the appellant was never called for or demanded by the department and therefore, the said amounts of refund are not admissible to the appellant. The service of notice before granting refund is not prescribed mandatory for refund to be claimed. The appellant submitted that they had reversed amounts of Rs. 18,601/- and Rs. 53,151/- under protest on their own. However, when appeals were allowed, with consequential relief, by the Hon'ble CESTAT, the appellant has rightly claimed Rs. 18,601/- and Rs. 53,151/- to be refunded with other amounts and thereby nothing was done unlawful by the appellant and no demand notice is required to claim the refund.

(vi) The Government cannot retain any amount paid by an assessee at own option, which was not required to be paid. The appellants, in support to their stand, relied upon case law in RE : Duke Consumer Case Ltd. reported as 2012 (285) JT 475 (SC) and Sanctity Alloys Pvt. Ltd. reported as 2007 (218) ELT-174 (Raj).

(vii) The lower adjudicating authority has disobeyed the order of the Hon'ble CESTAT, Ahmedabad in negligence manner and did not implement the judicial order of the Jurisdictional Tribunal placing reliance on judgement of the Hon'ble Supreme Court in the case of M/s. Kamlaexport Finance Corporation Limited reported as 1991 (75) ITD 430 (SC).

(viii) The lower adjudicating authority held refund claims as time barred. The appellant alleged that the lower adjudicating authority has travelled beyond the scope of the Impugned SCN as time bar was not raised by SCN. It is undisputed that adjudicating authority has to decide the charges raised in the SCN and no new charges can be added during the adjudicating proceeding and relied upon following case laws:

- J.S.E.L. Securities Ltd - 2007 (203) ITR 2 (Tri. Del)
- S.P. Fine Chem Ltd - 2007 (354) ITD 412 (Tri. Ahmed)
- Jinabanchu Milk - 2016 (347) ELT-907 (Tri. Kolkata)
- Reliance Ind. Ltd. - 2015 (326) ELT-664 (Gu)

(ix) The disputed amount was reversed by them under protest and hence,

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the contents of the invoices are required to be printed and the serial number on the invoices was hand written is procedural lapses hence substantial benefit should not be denied. He relied upon the decision of this Tribunal in the case *Sannathan Textiles Pvt. Ltd. - 2013 (283) ELT 44 (Tribunal)* for the proposition that serial number even if it is hand written, Credit Credit should not be denied. He also relied upon the decision of the Tribunal in the case of *UO Global Service Ltd. - 2017 (48) STR 147* and *Integra Software Services Pvt. Ltd. - 2017 (48) STR 137* for the proposition that substantial benefit should not be denied.

7.

8. On careful consideration of the submissions made, I find that the First appellate Authority has erred in rejecting the refund claims only on the grounds that the invoices were having hand written serial numbers and that the contents/descriptions in the invoices indicated that they were hand written. I find that there is no dispute as to the facts that the service and the inputs which were received by the appellants are contained in the manufacturing of goods for export and the goods were exported. In the absence of any contrary findings, I find that the inputs and input services were received and were utilized, I find that the judgments of the Tribunal in the case of *Sannathan Textiles Pvt. Ltd.* squarely cover the issue in favour of the appellants herein.

9. Respectfully following the same, I hold the impugned order is unsustainable and liable to be set aside and I do so.

10. The impugned order is set aside and the appeals are allowed with consequential relief, if any, as per law."

7.1 I find that the appellant has carried rejection of refund of Rs. 18,601/- and Rs. 53,151/- on the ground that the appellant had reversed Rs. 18,601/- and Rs. 53,151/- also in addition to Rs. 1,55,877/- and Rs. 5,17,925/- respectively from Service Tax Credit Register on 30.12.2016 though not covered by OIA dated 13.12.2016 passed by the then Commissioner (Appeals). The appellant contested the order dated 13.12.2016 of Commissioner (Appeals), which was set aside by the Hon'ble CESTAT and hence, Rs. 18,601/- and Rs. 53,151/- not covered under CESTAT's order also.

7.2 I find that the lower adjudicating authority has correctly rejected the said refunds as time barred since these amounts reversed on 30.12.2016 had been claimed to be refunded on 27.06.2018, after one year. The appellant also argued that the concerned SCNs had not alleged limitation of time. This is highly incorrect argument as Rs. 18,601/- and Rs. 53,151/- were not included in the SCN at all because it did not exist at the time of SCNs. The appellant has reversed these amounts after OIA dated 30.12.2016 but these amounts were not part of SCN, hence, neither part of the net orders in Original nor even OIA dated 30.12.2016. Even then it was claimed by the appellant to be refunded after Hon'ble CESTAT's order dated 13.12.2016 from nowhere and in such case the impugned orders could have decided whether refund claims of Rs.



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18,631/- and Rs. 53,151/- were shown and as per law or not. Since, these amounts were not covered in CTA dated 30.12.2016 or under the Hon'ble CESTAT's order dated 13.02.2018 and refunds of these amounts were claimed after one year, I have no option but to uphold the impugned order that the claims of the appellant for refunds Rs. 18,631/- and Rs. 53,151/- are time barred.

8. In view of the above, I uphold the impugned order and reject the appeals.

9. सर्वोच्च न्यायालय को गये अपील को निम्न द्वारा उपरोक्त तरीके से किया जा रहा है.
10. The appeals filed by the Appellant are disposed of in the above terms.

(Signature) 21/02/2019
(कुनर संगेश)
प्रधान आयुक्त (सी.पी.एन.)

By: CPAD

To:
M/s. Simbali Castings Pvt. Ltd. 110056 म. सबोली कास्टिंग लिमिटेड (एच.एच. इ.ओ.यू.)
EOU, Siesar Road, Vardol, Bhavnagar, सिहार रोड, वरदोल, भावनगर, पिन - 380
P-1-384 D&U

प्रति:

- (1) प्रधान आयुक्त, केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क, अहमदाबाद क्षेत्र, अहमदाबाद से प्रचकारी हेतु।
- (2) आयुक्त, केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क, भावनगर को आवश्यक कार्यवाही हेतु।
- (3) संयुक्त आयुक्त, केन्द्रीय वस्तु व सेवा कर एवं उत्पाद शुल्क, भावनगर 1, भावनगर को आवश्यक कार्यवाही हेतु।
- (4) आई.आर.डी.ए.

