

IN ORDER IN APPEAL

M/s. Laxmi Steel Rolling Mills (Unit-II), Plot No. 57, Ship Breaking Yard, Alang, Dist - Bhavnagar (hereinafter referred to as 'Appellant') has filed the present appeal against Order-In-Original No 01/DC/BVR-2/NS/2019-20/Refund dtd 10.04.2019 (hereinafter referred to as 'the impugned order'), passed by the Deputy Commissioner, Central Goods & Service Tax Division, Bhavnagar - 2 (hereinafter referred to as 'the adjudicating authority').

2. The facts of the case are that Appellant holding Central Excise Registration No. AA/FL7115LXMD01 was engaged in breaking of ships imported for breaking purpose at their plot at the Ship Breaking Yard, Alang and availed Cenvat credit on the inputs, capital goods and Input services used in or in relation to manufacture of their final products as per Cenvat Credit Rules, 2004 (hereinafter referred to as 'Rules'). Ships imported for breaking purpose contained many items viz. Fuel Oil, Marine Gas Oil (HSD), Lubricating Oil etc to be used as fuel for the ship or for generation of electricity as well as other foods, beverages, toiletries and other articles to be consumed by the crew on board. An importer of a ship for breaking purpose file Bill of Entry in respect of ship imported by him with the jurisdictional Customs Authority declaring therein separately the quantities and values of (i) Fuel Oil, Marine Gas Oil (HSD), Lubricating Oil (i) other consumable articles like food, beverages, toiletries etc and (iii) 'Ship For Breaking Purpose' [excluding the goods and material separately declared as mentioned as (i) & (3)] and Customs Duty is accordingly assessed thereon.

2.1 Note No. 9 to Section XV of the Schedule 1 appended to the Central Excise Tariff Act, 1985 reads as "In relation to the products of this Section, the process of obtaining goods and materials by breaking up of ships, boats and floating structure shall amount to 'manufacture' ". Thus, process of obtaining all the goods and materials covered under the Section XV (Chapter 72 to 83) of the Schedule 1 appended to the Central Excise Tariff by breaking up of ships are considered as manufacturing activities and all such goods and materials obtained by such process are considered as 'excisable goods' being subject to levy of duties of Excise as per Section 2(d) of the Central Excise Act, 1944 (hereinafter referred to as 'Act'). However, the goods and materials, except those covered under Section XV (Chapter 72 to 83), even though obtained by breaking up of ships are considered as non-excisable goods.




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2.2 On the basis of such goods the appellant has wrongly availed Central credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HFO) & Lubricating Oil etc. contained in the impugned order by them for breaking purpose. The said credit was reversed by the impugned order protest.

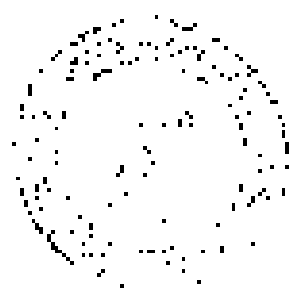
2.3 It was alleged that Central credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HFO) & Lubricating Oil (single engine room bunker) was not admissible to Appellant since the said goods were not used in the process of manufacture of their final available goods by breaking of the said ships and were directly sold in open market and therefore, the same cannot be considered as 'input' as defined under Rule 307 of the Rules.

2.4 As the appellate authority has allowed such Central Credit on such resulted Input / Goods in another impugned order by the appellant, the appellant filed refund application for Rs. 25,19,215/-. The adjudicating authority had issued Show Cause Notice No V.15/19-70-Refund/Lakshmi/2018-19 dated 14.3.2018 issued to Appellant calling them to show cause as to why refund of Central Credit amounting to Rs. 25,19,215/- should not be rejected under the provisions of Section 118 of the Central Excise Act, 1944 read with Section 142(b)(a) of the CGST Act, 2017.

2.5 The said Show Cause Notice was adjudicated by the adjudicating authority vide the impugned order who held that Fuel Oil, Marine Gas Oil & Lubricating Oil were not used, directly or indirectly, in or in relation to the process of obtaining goods by breaking up the ship and hence the same cannot be considered as 'Input' in terms of Rule 3 of the Rules and consequently Central credit of Additional Duty of Customs paid on Fuel Oil, Marine Gas Oil & Lubricating Oil is not admissible to Appellant. The adjudicating authority rejected refund claim of Rs. 25,19,215/- under the provisions of Section 118 of the Central Excise Act, 1944 read with Section 142(b)(a) of the CGST Act, 2017.

3. Being aggrieved with the impugned order, Appellant have preferred this appeal on the various grounds as under:

(i) The Impugned order is not proper and legal as same has been passed by gross violation of provisions of the Rules as well as provisions of Customs Tariff Act read with Central Excise Tariff Act; that they rely on provisions of Section 3(1) of the Customs Tariff Act, 1975, Rule 2(c), Rule 2(h), Rule 2(d) of the Rules; the said input was the imported goods which have been classified under Central Excise Tariff Item No. 8508 90 90 for the purpose of levy of CVD under the



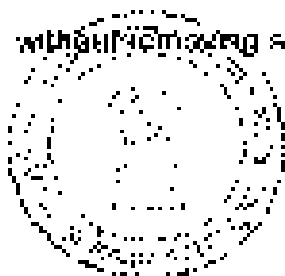
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provisions of Section 3(1) of the Customs Tariff Act, 1975; that the provisional assessment of the said goods has been done by the proper customs officer by classifying the bunkers under the provisions of the Central Excise Tariff item No. 8908.00.00 of the Central Excise Tariff Act, 1985 as far as the levy of CVD is concerned in respect of the bunkers lying in inside the engine room:

(ii) The disputed goods have been classified under CETSH 8908.00.00 being an integral part of the vessel which has been declared by the Hon'ble High Court of Gujarat in their order dated 05.07.2012 read with the DFGT's letter dated 26.06.2013 and further read with the assessment of Bills of Entry assessed by the proper Customs Officer, that at the time of presenting the Bill of Entry, Appellant had declared that they would avail Cenvat credit on the goods falling under CETSH 8908.00.00 and proper Customs Officer assessed the duty accordingly including the said CVD. That the goods falling under CETSH 8908.00.00 are the fuel input as specified under Rule 3(1)(vi) of the Rules which consist the duty of excise on such goods as specified under clause (i), (ii), (iii), (iv), (v), (vi) and (viA) levied under various Acts and thus they correctly availed the Cenvat credit under dispute which was reversed under protest due to heavy pressure of the Department.

(iii) The adjudicating authority erred in holding that Appellant had availed Cenvat Credit of CVD in respect of the imported goods declared in bill of entry whereas Appellant had clearly declared that they would avail 100% CVD as Cenvat credit under Rule 3(1) of the Rules in respect of the imported goods classified under CETSH No. 8908.00.00; that Hon'ble Gujarat High Court in order dated 05.07.2012 has held that such fuel oils are the integral part of the vessel and classified under chapter 8908.00.00 of the Customs Tariff Act, 1975; that Rule 3(1) of the Rules, allow such Cenvat credit of such duties paid in accordance with the 1st schedule to the Central Excise Tariff Act read with the Rule 3(1)(vi) of the Rules; that since the specified duty under Rule 3(1)(vi) of the Rules has been paid, they had correctly availed the Cenvat credit.

(iv) The ship had been imported as is where basis with everything on board; that bunkers are terms as 'integral part of the vessel' and accordingly, classified under 8908. That as per Hon'ble Supreme Court's guideline, the stock of bunkers lying on board of the ships imported for breaking are immediately required to be removed from board of the ships to avoid total accident and enable to carry out the smooth activities of breaking of ships by using oxygen gas/ LPG gas; that without removing such oils from the board of vessel, manufacturing activities as



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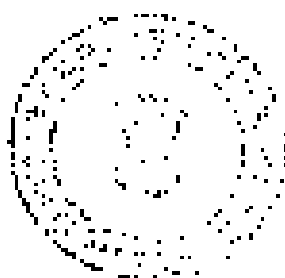
defined under Section 10(a) No. 8 - Section 11 of the Central Excise Tariff Act, 1985 cannot be started under the said item for the goods falling under Chapter 8908 of Central Excise Tariff Act, 1985. The provisions of Section 3(1) of the Customs Tariff Act, 1975, pertaining to CVD which is specified for availment of Conval Credit under Rule 3(1) of the Rules, that such use is to be interpreted with reference to the goods specified under Central Excise Tariff No. 8908.00.00 is the ships employed in navigation us only and not the disputed goods alone as the same has been classified under the said item by the Customs and Central Excise Department and it appears that they had not used the goods covered under Chapter 8908.00.00 of the Customs Tariff Act, 1975/Central Excise Tariff Act, 1985; that they are cargo ship reported as 2016 (135) NFLT 344 ; (Mumbai) in case of K&C International Ltd.

(v) The adjudicating authority was liable to challenge the duty already determined by the proper Customs Officer so far as the assessment of CVD is concerned; that findings of the aforesaid adjudicating authority are not correct in as much as they had clearly established that the CVD paid under the provisions of the Section 3(1) of the Customs Tariff Act, 1975 is clearly applicable for availment of Conval Credit as provided under Rule 3(1) of the Rules in as much as such rate of CVD has been determined as per the rate of duty as shown against Central Excise Tariff 8908.00.00; that the CBEC vide Circular dated 23.10.1997 has clearly held that entire ship except ship's crew are classifiable under 8908 is an input taking part in the activity of ship operating, under Rule 57A of the Central Excise Rules, 1944, that removing life boat from board of the ship is directly nexus with the manufacturing activities.

4. Personal hearing in the matter was accorded to by Smt N K Manu and Shri U.H Gureshi, Consultants, Customs, Income, Service Tax and Customs, who presented Grounds of Appeal and submitted that their appeal may be decided on the basis of above facts and legal position.

5. I have carefully gone through the facts of the case, the Impugned order, the Appeal Memoranda and written submission made by the Appellant. The issue to be decided is whether adjudicating authority had correctly rejected or otherwise.

6. I find that the crux of the Issue is whether Conval Credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HSD) & Lubricating Oil availed by Appellant was admissible to them in the context that the same were



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not used in the process of manufacture of final exisable products by breaking the ships but were directly taken out and sold in open market and whether the same can be considered as 'input' as defined under Rule 2(k) of the Rules.

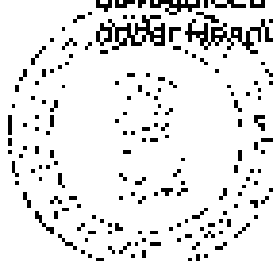
5.1 It is on record that as per the Note No. 9 to Section XV (Chapter 72 to 83) of the Schedule 1 appended to the Central Excise Tariff Act, 1985, the goods and materials obtained by process of breaking up of ships can only be considered as the 'exisable goods' as defined under Section 2(d) of the Act as well as the 'final products' as defined under Rule 2(h) of the Rules so far process of breaking of ship is concerned. As per Rule 3 of the Rules, a manufacturer or producer of final products is allowed to take credit of duties of excise or the Additional Duty of Customs (CVD) paid on any 'input' received in the factory of manufacture of final products for use in, or in relation to, the manufacture of final products. As per Rule 2(k) of the Rules, the word 'input' means all goods used in the factory by the manufacturer of the final products but excludes any goods which have no relationship whatsoever with the manufacture of final products irrespective of classification of the goods under Central Excise or Customs Tariff and whether any goods can be considered as 'input' or not depends on its usage in the process of manufacture of their final products.

5.2 Appellant's contention is that the said 'input' was the imported goods classified under Central Excise Tariff 8908.30.00 for the purpose of levy of CVD being an integral part of the vessel; that while filing bills of entry they have declared that they would avail Central credit of CVD; that CBEC vide Circular dated 25.10.1997 has clearly held that entire ship except ship stores are classifiable under 8908 and is an input taking part in the activity of ship breaking under Rule 57A of the Central Excise Rules, 1944; that disputed goods are classifiable under Central Excise Tariff 8428.00.00 and obtaining/removing the oils from the ship has direct nexus with the manufacturing activities.

5.3 I find that the dispute in question was clarified by CBEC vide Circular No. 37/98 Cus. dated 03.02 1998 (issued from F. No. 512/22/99-Cus. VI) as under:

(a) movable gears such as lifting and handling machinery, anchors, navigational equipment, machine tools, firefighting equipment form part of vessel's normal equipment and hence classified with 89.08.

(b) Fuel and oil contained in the vessel's machinery and engines can also be regarded as forming integral part of the vessels and hence be classified under heading 89.08.



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(f) Spare parts (such as pistons, valves, etc.) of 501 in a new condition and durable articles (such as tools, equipment, etc.) worn out) showing clear evidence that they are an integral part of normal equipment of vessels and to be classified under heading 89.08.

(g) Remaining fuel oil of 501 in a new condition mentioned at sub-para (f) above and other ship stores (such as provisions, etc.) available separately in their own 200-litre or 100-litre tins.

6.3.1 The Hon'ble High Court in the case of M/s. Priya Holdings (P) Ltd. reported at 2013 (278) E.L.T. 127 (Guj.) has held that,

“12. As can be seen from the judgment cited, the Tribunal, after appreciating the evidence, has clearly come to the conclusion that the fuel contained in the engine room, which forms an integral part of the vessel's machinery and engine, was classified under sub-para (b) whereas the remaining fuel which was stored in other tanks would fall within the ambit of sub-para (a) and will be classifiable under their own separate headings.”

6.3.2 The above views were affirmed by the Hon'ble Gujarat High Court in case of M/s. J. M. Industries reported at 2014 (22) E.L.T. 382 (Guj.). The Hon'ble CESTAT, Ahmedabad in the case of M/s. A. J. Enterprises 2014 (208) FLT 419 (Tri-Ambd.) held that even fuel stored in the engine room is an integral part of vessel's machinery and to be classified under heading 89.08. The relevant para is re-produced as under.

“4. Heard both sides and perused the relevant records. The issue involved in all these appeals is as to what should be the classification of HSD under the EXIM policy, which is purchased in the fuel tanks of the vessels brought for breaking. As per the CESTAT order dated 26.7.2013 and the orders passed by Commissioner (merchandise) with fuel needs classification under 27101040 of the Import Policy as a restricted item to be imported through State Trading Agencies (STAs); on the other hand, argued that HSD is not separately imported as per para No. 1c and was found contained in the vessel as fuel tank stores at the time of purchase and no extra price is paid for such fuel. It is contended that DIBFT under F. No. (FC/MS/584/M87/82-PO-2(A), dated 20.6.2012 has opined that surplus fuel stored in the fuel tanks (which is situated inside engine room) forms a part of the ship/vessel imported for breaking up and should be considered as integral part of the vessel's machinery and is classifiable under 89.08.”

6.3.3 The above views of the Hon'ble CESTAT/High Court were affirmed by the Hon'ble Supreme Court in the case of M/s. Shipping & Allied Industries Pvt. Ltd. reported at 2015 (322) E.L.T. 4378 (S.C.) has upheld the final order of High Court wherein it was held that HSD which is available in ship/vessel at the time of its import for breaking up would be classifiable under Heading 89.08 of ITC(HS) as



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clarified in DGFT Circular F. No. IPC/4/5(BB4)/97/B2/PC-2(A), dated 26.6.2013 and not under respective heading.

6.3.4 Thus, it is beyond doubt that the fuel stored in ship inside engine room form part & parcel of the ship/vessels imported for breaking and are classifiable under Heading 85.08.

6.4 In view of above, fuel and oil contained in the vessel's machinery and engines (inside engine room) are necessarily part of a ship and classifiable under Heading 85.08. The ship cannot sail and reach the ship breaking yard unless the fuel and oil are present on board. Further, fuel and oil are also required on board for generation of electricity for consumption for operations carried out by the ships. What is imported, therefore, is a ship with fuel and oil, which are integral part of it. It is on record that the fuels and oil had not been imported separately, in this case but imported as part of ship stores. Therefore, I hold that when the ship imported for breaking up, the fuels & oil available on ship even as stores form part of the ship and are, therefore, inputs.

6.5 It is a common practice that fuel and oil are necessarily required to be removed firstly for the purpose of safety and efficient operation. Therefore, fuel and oil available on board of ship are removed and evacuated for effective and hazardless breaking of the ship. The process of breaking up of ship starts with removing of fuel and oils from the ship as well as other removable articles. Therefore, removal of oil is nothing but initial part of manufacturing process and all the goods including fuel and oils are inputs for the purpose of ship breaking unit. Therefore, CVD paid and availed as Cenvat credit is nothing but CVD paid and availed on inputs for manufacturing process i.e. ship breaking carried out by Appellant. Therefore, I do not find any merit in denying Cenvat Credit of CVD paid by Appellant on the entire ship, imported for breaking. Accordingly, Additional Duty of Customs paid on fuel and oil contained on board of ship is available to them as Cenvat credit for utilization in payment of duty on the goods and material obtained by breaking up of ship.

6.6 It is pertinent to mention here that ships are imported into India for breaking purpose and charged with Customs duty based on the value decided by the seller and the buyer through Memorandum of Agreement based on Light Displacement Tonnage (i.e. L.D.T.) The ship, includes fuel and oils, foods stuff, beverages and other removal items used for running of ship. Apart from Customs

duty. Additional Duty of Customs (CVD) is also charged and collected under the belief that Central Excise duty payable on like goods as manufactured in India. The ship breaking units are also having Central Excise registration for removal of goods obtained during breaking up of ships and they pay Central Excise duty accordingly. Thus, CVD charged and collected in lieu of Central Excise duty irrespective of fact that the same is not manufactured by the ship breaking unit but imported with the ship for breaking purpose. Therefore, the entire ship including items on board are inputs for the purpose of Central Excise duty payable by the ship breaking units while removing the same and they pay Central Excise duty as well. Thus, CVD paid at the time of importation of ships is part and parcel of duty element which is available to the ship breaking unit as Cenvat credit and they can utilize the same while discharging their Central Excise duty on the items removed from breaking of ship as well as removal items available on ship including fuels and oils.

7. I find that the intention of the legislature is not to deny Cenvat credit of CVD paid by ship breaking unit at the time of payment of Customs duty and utilization thereof while paying Central Excise duty. Therefore, CBEC issues Circular No. 1014/2/2016-CX dated 01.02.2016 which is re-produced below for ready reference.

Circular No.-1014/2/2016-CX
Dated the 1st February, 2016

F. No. 6/14/2016-CX (Pt)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
ANANDAPUR



New Delhi, dated the 1st February, 2016

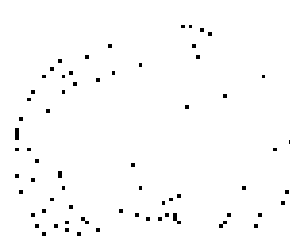
To Principal Chief Commissioner/
Chief Commissioner/
Principal Commissioner of
Central Excise and Customs (All)
Web-master, CBEC

Madam/Sir,

Subject: inclusion of show cause notice issued in relation to levy of CVD on vessels imported for breaking in the "Call-Book"-reg.

References have been received in the Board from trade and field formations in

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relation to Judgment of Hon'ble High Court of Gujarat passed in SCA No. 19607 of 1995 filed by M/s Shivan Engineering Company and others reported as [2014-1701-1563-HC-AHM-CUS]. A SLP has been filed by the department in Hon'ble Supreme Court against this order.

2. In the said judgment, Hon'ble High Court has held that duty under Central Excise Act, 1944 can be levied, if the article has come into existence as a result of production or manufacture. Articles which are not produced or manufactured cannot be subjected to levy of excise duty. On the import of like article no additional duty can be levied under section 3(1) of the Customs Tariff Act, 1975. Since the vessels and other floating structures for 'breaking up' are not manufactured in India, no excise duty is leviable and consequently no additional duty under Section 3(1) of the Customs Tariff Act, 1975 can be levied on import of such goods. The reason for such conclusion by Hon'ble High Court is that when articles which are not produced or manufactured cannot be subjected to levy of excise duty, then on the import of like articles no additional duty can be levied under the Customs Tariff Act.

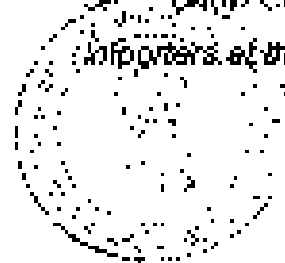
3. In view of above said judgment, trade are following two different practices as enumerated below and are being issued Show cause Notices according to the practice they follow -

(i) Show Cause Notices have been issued to importers who are not paying CVD demanding CVD from them as department has appealed against the order of the Hon'ble High Court of Gujarat.

(ii) Show Cause Notices for wrong avowment of GENVAT credit have been issued to those importers who are paying CVD voluntarily and taking GENVAT credit and utilizing the same for payment of Central Excise duty liability arising due to breaking of vessels.

4. The problem faced by the trade due to issue of Show Cause Notices in either situation has been examined in Board and it has been decided that all Show Cause Notices issued for non-payment of CVD (refer para 3(i) above) shall be kept in call book till the SLP filed by the department in the Hon'ble Supreme Court is decided.

Show Cause Notice denying Genvat Credit of CVD paid voluntarily by the importers at the time of import is not warranted. It is well settled position in law



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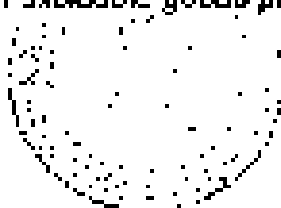
that a buyer may avail Cenvat Credit, if supplier has paid duty. In this regard following case law may be referred- CCE vs. CFSAL 2006 (202) ELT 753(Mad HC DB), CCE vs Rankaxy Labs Ltd (2006(203) ELT 213(P&H HC DB), Commissioner of Central Excise, Chennai vs CECAT, Chennai reported as (2006(202)E.L.T.753(MAD.)) Credit is accordingly admissible for duty paid voluntarily

6 Thus, once the importer has paid CVD on import of ship, Cenvat Credit of that CVD cannot be denied for payment of Central Excise duty on breaking of that ship. Show Cause Notices already issued for denying Cenvat Credit may be denied in light of these instructions and in future such Show Cause Notices may not be issued.

7. Also vide Notification No. 15016-Central Excise(N T), dated 01/02/2016 in the CENVAT Credit Rules, 2004, in rule 3, in sub rule (1), in clause (vi), the proviso has been omitted.

8. Proviso to rule 3(1)(vi) of CENVAT Credit Rules, 2004 was inserted vide Notification No. 32011-Central Excise(N T), dated 1.3.2011. In the breaking of ships, products of section XV (base metals and articles of base metal) are obtained which are deemed to be manufactured as provided in section note 9 of Section XV of the First Schedule to the Central Excise Tariff Act, 1955. On the other hand a number of used serviceable articles such as pumps, air conditioners, furniture, kitchen equipment, wooden panels etc are also generated. These are generally sold as second hand goods by ship breaking units but no excise duty is payable as they do not emerge from a manufacturing process. At the same time, ship breaking units are allowed to avail full credit of additional duty of customs paid on the ship when it is imported for breaking. This anomaly was resulting in excess utilization of CENVAT credit. Rule 3 of the CENVAT Credit Rules, 2004 was accordingly, amended to prescribe that Cenvat credit shall not be allowed in respect of 85% of the additional duty of customs paid on ships, boats etc. imported for breaking.

9. Further, amendment in Rule 6 of CENVAT Credit Rules, 2004 was carried out in budget of 2015, to provide that now credit is required to be reversed even for non-excisable goods produced as byproducts in the process of manufacture



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of excisable goods. This amendment has brought non-excisable goods and exempt goods of psr and no credit is now available on either of them. The explanation inserted in Rule 8 is as follows: Explanation:- For the purpose of this rule exempted goods or final products as defined in clause (d) and (h) of rule 2 shall include non-excisable goods cleared for a consideration from the factory.

10 At present there is a conflict regarding reversal of credit in relation to non-excisable goods which emerge during breaking of ship viz. whether restriction/reversal of credit needs to be done under proviso to rule 3(i)(ii) of CENVAT Credit Rules, 2004 or under rule 8 of CENVAT Credit Rules, 2004. To resolve the conflict, the previous provision regarding CENVAT credit to 85% under proviso to rule 3(i)(ii) of Cenvat Credit Rule, 2004 has been deleted. Consequently ship breaking units would be entitled to avail 100% credit of the CVD paid with effect from 01.03.2015 but would also be required to follow provisions of rule 5 of CENVAT Credit Rules, 2004 with effect from 01.03.2015. This beneficial amendment of deleting proviso to rule 3(i)(ii) of CENVAT Credit Rules, 2004 has been done retrospectively with effect from 01.03.2015, that is the date from which reversal of Cenvat Credit for non-excisable goods was provided in rule 8 of Cenvat Credit Rules, 2004.

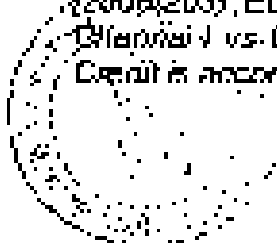
11 Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board. Hindi version follows:

Yours faithfully

(Sanjay Kumar Mishra)
Under Secretary to the Government of India

1.1 Para 3(i) clearly covers the issue involved in the present appeal. CBEC has also mentioned the remedy for Show Cause Notices issued for denial of Cenvat credit of CVD by mentioning that:

"5 Show Cause Notice denying Cenvat Credit of CVD paid voluntarily by the exporters at the time of import is not warranted. It is well settled position in law that a buyer may avail Cenvat Credit if supplier has paid duty. In this regard following case law may be referred- CCE vs. OF (14/2006 (202) ELT 753(Mad HC, DR), CCE vs Ranbaxy Labs Ltd. (2006(203) ELT 213(P&U) HC Delh, Commissioner of Central Excise, Ghentoli vs-DEGAT. Ghentoli reported as (2006(202)ELT.753(MAD, J). Credit is accordingly admissible for duty paid voluntarily.



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6. Thus, once the importer has paid CVD on import of ship, Central Credit of that CVD cannot be denied for payment of Central Excise duty on breaking of that ship. Show Cause Notices already issued for denying Central Credit may be deleted in light of these instructions and in future such Show Cause Notices may not be issued."

[Emphasis Supplied]

8. Therefore, the issue is no more res-integra in view of Board's Circular dated 31.02.2016. Accordingly, I set aside the impugned order and allow the appeal filed by the Appellant.

9. अपीलकर्ताओं द्वारा इस की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

9. The appeal filed by the Appellants stand disposed off in above terms.

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 (Gop Nath)
 Commissioner (Appeals)

By Speed Post

To

1. M/s. Laxmi Steel Rolling Mills (Unit-II);
 Plot No. 57, Ship Breaking Yard, Alang,
 Dist. Bhavnagar

Copy to:

- 1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone Ahmedabad for information please.
- 2) The Commissioner, GST & Central Excise, Bhavnagar Commissionerate, Bhavnagar for necessary action.
- 3) The Asst. Commissioner, GST & Central Excise, Bhavnagar 2 for necessary action.

(4) Guard File

