



राज्य सरकार (अर्थशास्त्र) की कार्यवाही, वस्तु एवं सेवा कर अधीनस्थानिय उत्पाद शुल्क :
 ANDHRA PRADESH GOVT. (REVENUE DEPARTMENT), STATE EXCISE AND PRODUCT TAX



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रजिस्टर्ड आर.पी. इत्यादी :-

क्र	उपनाम / नाम (अंग्रेजी/हिंदी)	मुख्य कार्यालय (सी.ओ. नं.)	जिला (District)
	As per Attachment A	As per Attachment A	As per Attachment A

संकेत आदेश नम्बर (Order No.):

KCH-EXCUS-804-A/P-089-TO-92-2019

आदेश की तिथि / Date of Order: 23.10.2019
 आदेश की तिथि / Date of issue: 23.10.2019

आदेश पारित करने वाले अधिकारी / Issued by: श्री. गोपी नाथ, कमिश्नर (अपील) राजधानी

1) उपरोक्त सूची में सूचीबद्ध आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।
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 3) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।

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5) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।
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6) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।
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7) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।
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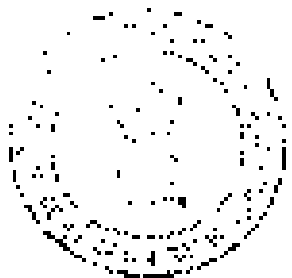
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9) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।
 10) आदेश में उल्लेखित आर.पी. इत्यादी के संबंध में आदेश, केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 के अंतर्गत जारी किया गया है।



ANNEXURE-A

Sr. No.	Name of the Appellant	Appeal No.	OIO No.
1	Bagadiya Brothers Pvt. Ltd.	V2/51/GDM/2018-19	GRD/REBATE/C.EX./01/2018-19 Dt.:12.09.2018
2	Bagadiya Brothers Pvt. Ltd.	V2/52/GDM/2018-19	GRD/REBATE/C.EX./02/2018-19 Dt.:17.09.2018
3	Bagadiya Brothers Pvt. Ltd.	V2/53/GDM/2018-19	GRD/REBATE/C.EX./03/2018-19 Dt.:17.09.2018
4	Bagadiya Brothers Pvt. Ltd.	V2/54/GDM/2018-19	GRD/REBATE/C.EX./04/2018-19 Dt.:17.09.2018

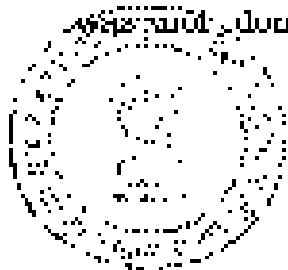


:: ORDER IN APPEAL ::

The present four appeals have been filed by M/s. Bagariya Brothers Pvt Ltd., Adipur, District Kutch (hereinafter referred to as "Appellant") against Orders-in-Original as detailed in Table below (hereinafter referred to as impugned orders) passed by the Assistant Commissioner of CGST, Rural Division- Gandhidham (hereinafter referred to as (refund sanctioning authority):-

Sr No.	Appeal No.	OIO No.	OIO Date
1	V2/51/GDM/2018-19	GRD/RRHATE/C Ex./01/2016-19	11.09.2018
2	V2/52/GDM/2018-19	GRD/RRHATE/C Ex./02/2016-19	17.09.2018
3	V2/53/GDM/2018-19	GRD/RRHATE/C Ex./03/2016-19	17.09.2018
4	V2/54/GDM/2018-19	GRD/RRHATE/C Ex./04/2016-19	17.09.2018

2. The brief facts of the case are that Appellant, a merchant exporter, had filed four rebate claims under Rule 18 of the Central Excise Rules, 2002 (hereinafter referred to as "Rules") for refund of Central Excise duty of (i) Rs. 1,93,780/- in respect of ARE I No. 02/2016-17 dated 25.03.2017, (ii) Rs. 33,56,032/- in respect of ARE-I No. 02/2017-18 dated 02.04.2017, (iii) Rs. 1,33,291/- in respect of ARE I No.01/2016-17 dated 24.03.2017 and (iv) Rs. 4,87,530/- in respect of ARE-I No.01/2017-18 dated 01.04.2017. During scrutiny of documents, the refund sanctioning authority observed that the Appellant did not file necessary documents as per procedure prescribed under Rule 18 of the Rules and Notification No. 19/2004-CE (N1) dated 06.09.2004; that the Appellant did not follow the procedure as prescribed under clause 3(a)(iii), (iv) & (v) of Notification No. 19/2004 CE (NT) dated 06.09.2004; that the Appellant failed to file triplicate copy of the said AREs within twenty four hours from the date of export before the Range Office; that the Appellant had submitted triplicate and quadruplicate copies of the said AREs after 28 days for refund claim I & III and after 18 days & 20 days for refund claim II & IV respectively for endorsement and verification of duty particulars and there were no duty verification done by the Central Excise Officers; that the said goods i.e. MIL Scale were required to be cleared and exported under supervision of Central Excise officer vide Circular No. 294/10/97-CX dated 30.01.1997 as well as Notification No. 41/94-CE (NT) & 44/94-CE (NT) dated 22.09.1994, which were not done; that the Appellant had procured goods from various



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manufacturers located in different jurisdiction and duty payment by such manufacturers could not be verified.

2.1 The Appellant was issued Show Cause Notices for all four rebate claims with above observations calling them to show cause as to why their rebate claims should not be rejected. The Refund sanctioning authority rejected all the rebate claims vide Impugned Orders.

3. Aggrieved, the Appellant preferred these appeals on the various grounds, as under:

(i) The refund sanctioning authority erred in rejecting rebate claims on the grounds that the procedure prescribed under respective notifications was not followed.

(ii) The Appellant exported products in bulk, which were initially stored in their premises after clearance from factory. Since the duty paid goods were being diverted for exports, intimations were filed with the Department before such removal and after export, they filed copies of ARK-1 with Range office; that due to mistake, their dealing clerk failed to file ARK-1 within 24 hours. The Appellant had filed all the required documents along with rebate claims like copy of ARK-1 duly endorsed by Customs Authorities of port of export, shipping bill, Customs invoices etc. which proved beyond doubt that goods were exported.

(iii) The refund sanctioning authority erred in observing that the goods under consideration were not exported within the period of limitation. In as much as the limitation as prescribed under the said notification, is not applicable to the instant cases that the duty paid goods were exported after receipt in the premises of the appellant and after filing necessary intimation with the Department. Further, such export is covered under clause (iii) of Para 3 of notification no. 19/2004(NT) dt. 06-09-2004; that the concerned Range Superintendent did not acknowledge the duty payment, on the exported goods. As the documentary evidences submitted prove beyond doubt that the entire taxable turnover was paid to the respective supplier and the respective supplier must have paid such duty to the Department.

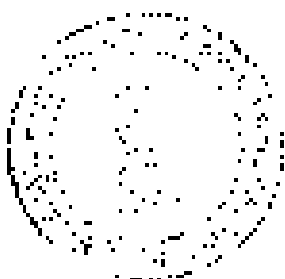
(iv) The refund sanctioning authority erred in rejecting the refund on the

ground that the appellant is not eligible for refund of duty paid on goods exported, inasmuch as evidence submitted proves beyond doubt that the supplier recovered duty from the appellant and also discharged the same; that in any way it is not the case of the department that the suppliers did not pay duty and action should be initiated to recover such duty, therefore, the rebate as claimed ought to have been allowed. Further the department also did not object on such clearance for export, therefore, the rebates as claimed are liable to be sanctioned.

4. Hearing in the matter was attended by Shri Parosh Sheth, Advocate on behalf of the Appellant who reiterated the submissions of appeal memoranda and also submitted CBEC Circulars and case laws during hearing and requested to allow their appeals.

5. I have carefully gone through the facts of the case, the impugned orders, the Appeal Memoranda and written submissions made by the Appellant. The issue to be decided is as to whether rejection of rebate claims filed by the Appellant is correct, legal and proper or otherwise.

6. On going through the records, I find that the refund sanctioning authority rejected rebate claims on the ground that Appellant failed to file triplicate copy of the said ARE-1a within twenty four hours from the date of export before the Range Office; that the goods exported in bulk were required to be cleared and exported under supervision of Central Excise officer as per Circular No. 294/10/97 CX dated 30.01.1997; that the Appellant had procured goods from various manufacturers located in different jurisdiction and duty payment by such manufacturers could not be verified. On the other hand, the Appellant pleaded that they had filed all the required documents along with rebate claims which proved beyond doubt that goods were exported; that due to mistake of their dealing clerk, ARE-1 could not be filed within 24 hours; that the documentary evidences submitted by them proved beyond doubt that the duty leviable on exported goods was paid to the respective manufacturer and the respective manufacturer must have paid such duty to the Department; that it is not the case of the Department that the manufacturers did not pay duty.



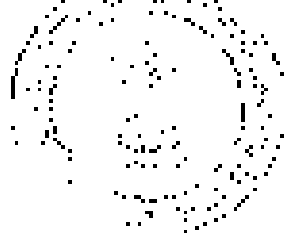
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7. I find that in the present case the appellant submitted the rebate claims under Rule 18 of the Rules claiming rebate of duty on the ground that they in fact exported the goods from a rented premises where they stored their goods after payment of duty. As per Rule 18 which reads as under, where any exported goods are exported, the Central Government may, by notification, grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure, as may be specified in the notification.

RULE 18. Rebate of duty. - Where any exported goods are exported, the Central Government may, by notification, grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure as may be specified in the notification.

7.1 That the Central Government has issued the notification under Rule 18 of the Rules for rebate of duty on export of goods to all the countries other than Nepal and Bhutan. The said notification also provides for conditions and limitations on fulfillment of which they shall be granted rebate of whole of the duty paid on excisable goods.

Therefore, as such and as per the said notification on fulfillment of the conditions and limitations, an exporter who has exported the excisable goods after payment of duty and directly from a factory or warehouse as such shall be entitled to grant of rebate of the whole of the duty paid. The aforesaid notification which is issued under Rule 18 of the Rules also provides for procedure to be followed by exporter as well as the Department while considering the rebate claim under Rule 18 of the Rules. As per the procedure prescribed in the said notification and as per Paras 8.2, 8.3 and 8.4 of Part II of Chapter 8 of CBEC's Excise Manual of Supplementary Instructions, respectively, as per Para 8.2, it shall be essential for the exporter to deposit Form EX-1 at the time of removal of export goods, the office and its complete address with which they intend to file the claim of rebate and as per Para 8.3, the exporter is required to submit following documents at the time of claim of rebate.



10/11/2017

- (i) A request on the letterhead of the exporter containing claim of rebate, ARE-1 numbers and dates, corresponding invoice numbers and dates amount of rebate on each ARE-1 and its calculations,
- (ii) Original copy of the ARE-1,
- (iii) Invoice issued under Rule 13;
- (iv) Self attested copy of shipping bill, and
- (v) Self attested copy of Bill of lading.
- (vi) Disclaimer Certificate (in case where claimant is other than exporter)

Thus, as per the aforesaid procedure, exporter claiming rebate of duty paid is required to submit the aforesaid documents which includes the original copy of ARE-1. It cannot be disputed that the aforesaid documents are required to be submitted along with the rebate claim so as to satisfy the concerned Authority considering the rebate claim whether in fact the conditions and limitations as mentioned in the aforesaid notification for grant of rebate are satisfied or not i.e. whether the excisable goods have in fact been exported after payment of duty, directly from the factory or warehouse or not and that the excisable goods have been exported within six months from the date on which they were cleared for export from the factory or warehouse or within such extended period as the Commissioner of Excise may in any particular case allow and whether all other conditions and limitations mentioned in Clause (2) of the notification are satisfied or not. Therefore, even in a case where one of the document though required to be produced as per the procedure is missing due to some reason if from the other supporting and corresponding documents produced it can be established that the excisable goods have been in fact exported after payment of duty and directly from the factory or warehouse in that case, despite non submission of one of the document, exporter shall be entitled to the rebate of duty. In the present case, as stated herein above, as such the respective appellants/exporters could not submit the ARE-1s within 24 hours from the date of export but delayed to file it, as their concerned employees had erred in filing the same on time. However, the appellant submitted other documents like shipping bills, bills of lading, invoices, Bank Realization



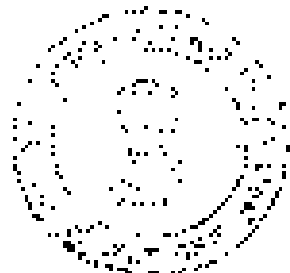
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Statement etc. at the time of filing of the rebate claim. After considering other documents as stated above, I find that the goods for which the rebate of duty is claimed were in fact exported against the same ARE-1s and substantial condition of payment of duty and export of duty paid goods are satisfied as the ARE-1s have been duly stamped and signed by the Customs authorities and the statement of Bank Realization of goods exported duly stamped and attested by the Appellant. Thus, I find that it is established that the goods against the same ARE-1s were exported after payment of duty and when the conditions and limitations mentioned in Clause (2) of the notification issued under Central Excise Rule 18 and Notification No. 19/2004-CE (NT) dated 06.09.2004 are satisfied, merely because the exporter could not produce the ARE-1s on time, the Appellant cannot be denied the rebate of duty.

7.2 Further, I find that if the intention was only to submit the ARE-1s within the stipulated time to the jurisdictional Range Superintendent, then in that case, there is no requirement of production of other documents. Therefore, even if the other documents though were required to be produced on time if it is established and proved that all the conditions and liabilities for rebate claim are satisfied, the exporter shall be entitled to the rebate of duty. Thus, I find that this condition is not the only requirement.

7.3 Further, in the case before the Hon'ble Bombay High Court in respect of *U.M. Cables Ltd.* as reported in 2013(393) E.L.T 641 also, the exporter who claimed the rebate of duty could not submit the original and duplicate ARE-1s and his rebate claim under Rule 18 came to be rejected on the ground of non-submission of original and duplicate ARE-1s and to that the Hon'ble Bombay High Court, paras 16 to 19 has observed and held as under:

"10) Rule 18 of the Central Excise Rules, 2002 empowers the Central Government by a notification to grant a rebate of duty paid on excisable goods to the materials used in the manufacture or processing of such goods, when such goods are exported. The rebate under Rule 18 shall be subject to such conditions as



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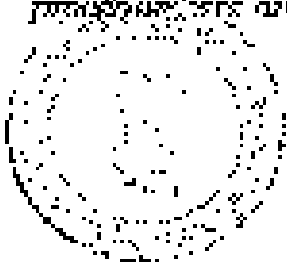
limitations, if any, and the fulfilment of such procedure as may be specified in the notification Rule 18, it must be noted that the expert makes a clear distinction between matters which govern the conditions or limitations subject to which a rebate can be granted on the one hand and the fulfilment of such procedure as may be prescribed on the other hand. The notification dated 6 September, 2004 that has been issued by the Central Government under Rule 18 prescribes the conditions and limitations for the grant of a rebate and matters of procedure separately. Some of the conditions and limitations are that the excisable goods shall be exported after the payment of duty directly from a factory or warehouse, except as otherwise permitted by the CBEC; that the excisable goods shall be exported within six months from the date on which they were cleared for export from the factory of manufacture or warehouse or within such extended period as may be allowed by the Commissioner; that the market price of the excisable goods at the time of export is not less than the amount of rebate of duty claimed and that no rebate on duty paid on excisable goods shall be granted where the export of the goods is prohibited under any law for the time being in force. The procedure governing the grant of rebate of central excise duty is specified in the same notification dated 6 September, 2004 separately. Broadly speaking the procedure envisages that the exporter has to present five copies of an application in form ARE-1 to the Superintendent of Central Excise. The Superintendent has to verify the identity of the goods and the particulars of the duty paid and after sealing the packet or container, he is required to return the original and duplicate copies of the application to the exporter. The triplicate copy is to be sent to the officer with whom a rebate claim is to be filed either by post or by handing it over to the exporter in a tamper proof sealed cover. After the goods arrive at the place of export, they are presented together with the original and duplicate copies of the application to the Commissioner of Customs. The Commissioner of Customs after examining the consignment with the particulars cited in the application is to allow the export if he finds that the particulars are correct and to certify on the copies of



the application that the goods have been duly exported. The claim for rebate of duty is presented to the Assistant or Deputy Commissioner of Central Excise who has to compare the duplicate copy of the application received from the officer of customs with the original copy received from the exporter and the triplicate received from the central excise office.

11. The Manual of instructions that has been issued by the CBEC specifies the documents which are required for filing a claim for rebate. Among them is the original copy of the ARB1, the invoice and self attested copies of the shipping bill and the bill of lading. Paragraph 6+ specifies that the rebate sanctioning authority has to satisfy himself in respect of essentially two requirements. The first requirement is that the goods cleared for export under the relevant ARB1 applications were actually exported as evident from the original and duplicate copies of the ARB1 form duly certified by customs. The second is that the goods are of a duty paid character as certified on the triplicate copy of the ARB1 form received from the jurisdictional Superintendent of Central Excise. The object and purpose underlying the procedure which has been specified is to enable the authority to duly satisfy itself that the rebate of central excise duty is sought to be claimed in respect of goods which were exported and that the goods which were exported were of a duty paid character.

12. The procedure which has been laid down in the notification dated 5 September 2009 and in CBEC's Manual of Supplementary Instructions of 2005 is to facilitate the processing of an application for rebate and to enable the authority to be duly satisfied that the two joint requirement of the goods having been exported and of the goods bearing a duty paid character is fulfilled. The procedure cannot be raised to the level of a mandatory requirement. Rule 10 itself makes a distinction between conditions and restrictions in the one hand subject to which a rebate can be granted and the procedure governing the grant of a rebate on the other hand. While the conditions and limitations for the grant of a rebate are mandatory matters of principle, the procedure is discretionary.



13. A distinction between these regulatory provisions which are of a substantive character and those which are merely procedural or technical has been made in a judgment of the Supreme Court in *Mangalore Chemicals & Fertilizers Ltd. v. Deputy Commissioner - 1991 (55) E.L.T. 417 (S.C.)*. The Supreme Court held that the mere fact that a provision is contained in a statutory instrument "does not matter one way or the other". The Supreme Court held that non-compliance of a condition which is substantive and fundamental to the policy underlying the grant of an exemption would result in an invalidation of the claim. On the other hand, other requirements may merely belong to the area of procedure and it would be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes which they were intended to serve [at Paragraph 11]. The Supreme Court held as follows :

"The mere fact that it is statutory does not matter one way or the other. There are conditions and conditions. Some may be substantive, mandatory and based on considerations of policy and some other may merely belong to the area of procedure. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve."

7.4 Considering the aforesaid facts and circumstances, it is not in dispute that all other conditions and limitations mentioned in Clause (2) of the notifications are satisfied and one of the grounds for rejecting the rebate claims for non-submission of the ARE1-1s on time is not correct. Thus, I find that the delay caused is nothing but procedural irregularity.

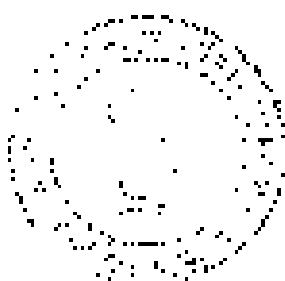
8. Further, I find that the refund sanctioning authority has observed that goods which are not having numbers and marks cannot be exported under the procedure of self-sealing and self-certification in terms of Circular no. 294/10/97-CE dated 30.01.1997. In this regard, the appellant has argued that goods which were procured under duly paid invoices, can be exported under self-sealing and self-certification.

In this regard, I find that the appellant has submitted copies of self attested Statement of Bank Realization of the goods exported generated from the website of the Directorate General Of Foreign Trade and attested copies of Bill of Lading etc. Thus, I find that the exporter has submitted enough proof that the goods having been actually exported and the goods were clearly identifiable and co-relatable with the goods cleared on payment of duty, then, para 6 of the Circular issued by the Board enables waiving of or technical departure from procedural requirements and the same can be condoned. My views are supported by the decision of the Hon'ble High Court of Madurai in the case of Commissioner of Central Excise Vs Jubilant Organosys Ltd. decided on 22.12.2014 as reported in 2015 (322) E.L.T. 50 (Bom) wherein it was held that:

"4. With the assistance of the learned Counsel appearing for both sides, we have perused the Writ Petition and all the three orders. While it is true that the issue was essentially one of the mandatory requirements being fulfilled, namely, whether the goods which have been removed from the warehouse have indeed been exported or not. The co-relation or the identity of the goods, if established, only then the claim for rebate could have been allowed. In that regard, the finding recorded by the Assistant Commissioner is that the basic condition of the goods having been exported and those claiming to be exported are matching with the ones removed from the warehouse, is required to be satisfied. In regard to this condition and which is rightly stated as mandatory, the Order-in-Original records that there are serial numbers and batch numbers mentioned on the drums as identified in number of the consignments. The goods originally cleared on payment of duty from the factory of the manufacturer and subsequently from their bonded godown at Bhimnadi have been claimed to be the goods in relation to which the claim arises. However, necessary conditions were not listed according to the Order-in-Original. The Appellate Authority, from a perusal of the entire record, that the warehouse place where the goods have been exported was a dealer's godown in which duty paid goods were being stored and it was not a warehouse. The provisions of Rule 30 of Central Excise Rules, 2002. That was the basis of the Order-in-Original proceeds. After referring to that finding, the Appellate Authority, the Appellate Authority

independently scrutinised each of the ARB-1 numbers and annexed to the appeal paper book. The Jurisdictional Superintendent got the duty payment verified from the Originating Range Superintendent. Thus, both were satisfied about the identity of the goods claimed under the respective ARB-1. Merely because there are no identification marks and batch numbers does not mean that the goods were not identical. If the goods involved are "controlled substance" under the Narcotic Drugs and Psychotropic Substances Act, 1986 and subject to the Control Order framed thereunder, then, the requisite details with regard to compliance of that Control Order have also been referred to. The copies of the consignment notes in relation to the goods were submitted to the Narcotics Control Bureau and the Central Bureau of Narcotics. Thus, there is complete material to establish the identity of the goods. Meaning thereby, there is no distinction or difference noted in the goods cleared from the warehouse and forwarded for onward export. It is basically this record that has been carefully perused by the Revisional Authority. A reference to the C.B.E. & C. Circular relied by Mr. Jetly is to be found in para 9 of the order of the Revisional Authority. Further, the Revisional Authority concludes that the C.B.E. & C. Circular is not followed in regard to some procedural part that does not mean that the goods have not been cleared for export or their identity is not established. In such circumstances, the Revisional Authority distinguishes the judgments relied upon and which have been brought to our notice.

8. We find that this approach of the Revisional Authority cannot be said to be contrary to law or vitiated by non-application of mind. In the case of Commissioner of Central Excise, Chandigarh v. Indian Overseas Corporation reported in 2009 (234) E.L.T. 405 (I.P.) it is found that the Revenue has established that the goods were not exported from the factory, but from a branch office. That is why the 7,000 kgs. of cotton yarn sought to be exported to Bangladesh were found to be not so exported. The mandatory condition that there should be a claim for rebate based on export of excisable goods, after payment of duty directly from the factory or warehouse was not satisfied. That condition having been not satisfied on facts that the Division Bench of the High Court of Himachal Pradesh answered the Revenue reference in favour of the



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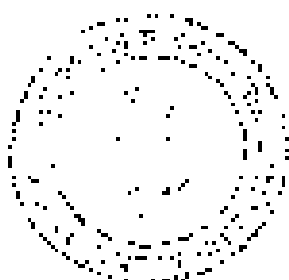
Revenue and against the assessee. This judgment is clearly distinguishable in facts. Similarly, we do not find that the conditions, which are required to be satisfied in terms of a notification issued under Central Excise Rules, 2002 and particularly Rule 18 have not been satisfied in this case.

6. In these circumstances, we do not think any advantage can be derived from an order passed by the Government in the case of Philip Electronics India Ltd. 2011 (271) E.L.T. 161 (G.O.U). Once the exporter submits proof of the goods having been actually reported to the satisfaction of the rebate authorising authority, the goods were clearly identifiable and co-relatable with the goods cleared from factory on payment of duty, then, clause 1 of the Circular issued by the Board enables waiving of or technical departure from procedural requirements. Those not having any revenue implications that they can be condoned.

7. We have found that in the present case all the statutory requirements emerging from Rule 18 of the Central Excise Rules, 2002 are satisfied and neither the Commissioner nor the Revisional Authority has committed any error of law apparent on the face of the record so also their orders cannot be termed as perverse enabling us to interfere in our Writ Jurisdiction. Consequently, there is no merit in the Writ Petition. It is accordingly dismissed. No costs.

8. Further, I find that the rebate claims have been rejected on the ground that the Department is unable to verify whether the manufacturers have paid the duty or not. In this regard, it has been held if the manufacturer of the goods have not paid the duty on the goods exported then it is the duty of the department to take steps to recover the duty from the manufacturer. However, there is nothing on record to show that any action against the manufacturer has been taken to recover the duty. Thus, I find that the rebate claims cannot be rejected on this ground also.

10. In view of above discussion and findings, I set aside the impugned order and allow the appeals of the assessee.



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10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

11. The appeals filed by the Appellant stand disposed off in above terms.

अधीक्षक,
 वस्तु एवं सेवा कर
 अहमदाबाद


 (Gopi Katti)
 Commissioner (Appeals)

For RPAD

In

M/s Bagadiya Brothers Pvt Ltd.,
 C/o Shri Gajanan Warehouse Pvt.
 Ltd., Survey No. 63/1, Bharamar
 Kidana,
 at post Adipur, Tal: Gandhidham.

श्री. बागदिया ब्रदर्स प्राइवेट लिमिटेड,
 सी.ओ. श्री गजानन वरहाउस प्राइवेट
 लिमिटेड, सर्वे नं. 63/1, भारमर
 कडाना, तहसील:
 अहमदाबाद

Copy for information and necessary action to:

- 1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone Ahmedabad for his kind information.
- 2) The Commissioner, GST & Central Excise, Gandhidham (Kutch) Commissionerate, Bhavnagar.
- 3) The Assistant Commissioner, GST & Central Excise Rural Division, Gandhidham.
- 4) File No. Appeal No: V2/52/GDM/2018-19
- 5) File No Appeal No: V2/53/GDM/2018-19
- 6) File No Appeal No: V2/54/GDM/2018-19
- 7) Guard File.

