::आयुक्त (अपील्स) का कार्यालय,वस्तु एवं सेवा करऔरकेन्द्रीय उत्पाद शुल्क::
O/O THE COMMISSIONER (APPEALS), GST &CENTRAL EXCISE
द्वितीय तल,जी एस टी भवन / 2nd Floor, GST Bhavan
रेस कोर्स रिंग रोड / Race Course Ring Road
राजकोट / Rajkot – 360 001
Tele Fax No. 0281 – 2477952/2441142 Email: commrappl3-cexamd@nic.in

रजिस्टर्ड डाक ए.डी .द्वारा :-

DIN- 20210864SX000000B02E

क	अपील / फाइलसंख्या/ Appeal /File No	मूल आदेश सं / O.I.O. No.	दिनांक/ Date
	V2/84-92/EA2/RAJ/2010	253-254/09-10 & 259 To 265/09-10	12.03.2010 & 22.03.2010
	V2/93-96/EA2/RAJ/2010	268-271/09-10	26.03.2010
	V2/97-98/EA2/RAJ/2010	9-10/2010-11	19.04.2010

अपील आदेश संख्या(Order-In-Appeal No.):

KCH-EXCUS-000-APP-177-TO-191-2021

आदेश का दिनांक / Date of Order: **30.07.2021**

जारी करने की तारीख / Date of issue: **03.08.2021**

श्री अखिलेश कुमार, आयुक्त (अपील्स), राजकोट द्वारा पारित /

Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals), Rajkot.

ग अपर आयुक्त/ संयुक्त आयुक्त/ उपायुक्त/ सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर/वस्तु एवंसेवाकर,राजकोट / जामनगर / गांधीधाम। द्वारा उपरलिखित जारी मूल आदेश से सृजित: /

Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise/ST / GST, Rajkot / Jamnagar / Gandhidham :

घ अपीलकर्ता & प्रतिवादी का नाम एवं पता /Name & Address of the Appellant & Respondent :-

M/s. Klaus Warren Fixtures Pvt Ltd 10th Milestone, Bhuj-Bhachau Highway, District - Kutch.

इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है!/
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) सीमा शुल्क ,केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील, केन्द्रीय उत्पाद शुल्क अधिनियम ,1944 की धारा 35B के अंतर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत निम्नलिखित जगह की जा सकती है !/

Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) वर्गीकरण मूल्यांकन से सम्बन्धित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठ, वेस्ट ब्लॉक नं 2, आर. के. पुरम, नई दिल्ली, को की जानी चाहिए ।/

The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) उपरोक्त परिच्छेद 1(a) में बताए गए अपीलों के अलावा शेष सभी अपीलें सीमा शुल्क,केंद्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट)की पश्चिम क्षेत्रीय पीठिका,,द्वितीय तल, बहुमाली भवन असावी अहमदाबाद- ३८००१६को की जानी चाहिए ।/

To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016in case of appeals other than as mentioned in para- 1(a) above

(iii) अपीलीय न्यायाधिकरण के समक्ष अपील प्रस्तुत करने के लिए केन्द्रीय उत्पाद शुल्क (अपील)नियमावली, 2001, के नियम 6 के अंतर्गत निर्धारित किए गये प्रपत्र EA-3 को चार प्रतियों में दर्ज किया जाना चाहिए । इनमें से कम से कम एक प्रति के साथ, जहां उत्पाद शुल्क की माँग ,ब्याज की माँग और लगाया गया जुर्माना, रुपए 5 लाख या उससे कम,5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमश: 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्टार के नाम से किसी भी सार्वजिनक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा ।/

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 / as prescribed under Rule 6 of Central Excise (Appeal) Rules, 2001 and shall be accompanied against one which at least should be accompanied by a fee of Rs. 1,000/- Rs.5000/-, Rs.10,000/- where amount of dutydemand/interest/penalty/refund is upto 5 Lac., 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-

(B) अपीलीय न्यायाधिकरण के समक्ष अपील, वित्त अधिनियम,1994 की धारा 86(1) के अंतर्गत सेवाकर नियमवाली, 1994, के नियम 9(1) के तहत निर्धारित प्रपत्र S.T.-5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गयी हो, उसकी प्रति साथ में संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और इनमें से कम से कम एक प्रति के साथ, जहां सेवाकर की माँग ,ब्याज की माँग और लगाया गया जुर्माना,रुपए 5 लाख या उससे कम,5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमश: 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्टार के नाम से किसी भी सार्वजिनक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा ।/

The appeal under sub section (1) of Section 86 of the Finance Act, 1994, to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules, 1994, and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-.

(i) वित्त अधिनियम,1994 की धारा 86 की उप-धाराओं (2) एवं (2A) के अंतर्गत दर्ज की गयी अपील, सेवाकर नियमावली, 1994, के नियम 9(2) एवं 9(2A) के तहत निर्धारित प्रपत्र S.T.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क अथवा आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रतियाँ संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और आयुक्त द्वारा सहायक आयुक्त अथवा उपायुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, को अपीलीय न्यायाधिकरण को आवेदन दर्ज करने का निर्देश देने वाले आदेश की प्रति भी साथ में संलग्न करनी होगी । /
The appeal under sub section (2) and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 (2) & 9(2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Commissionerauthorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(ii) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सेस्टेट) के प्रति अपीलों के मामले में केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की धारा 35एफ के अंतर्गत, जो की वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, इस आदेश के प्रति अपीलीय प्राधिकरण में अपील करते समय उत्पाद शुल्क/सेवा कर मांग के 10 प्रतिशत (10%), जब मांग एवं जुर्माना विवादित है, या जुर्माना, जब केवल जुर्माना विवादित है, का भुगतान किया जाए, बशर्ते कि इस धारा के अंतर्गत जमा कि जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो।

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "मांग किए गए शुल्क" मे निम्न शामिल है

(i) धारा 11 डी के अंतर्गत रकम
(ii) सेनवेट जमा की ली गई गलत राशि
(iii) सेनवेट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

- बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम 2014 के आरंभ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगे।/

For an appeal to be filed before the CESTAT, under Section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores,

Under Central Excise and Service Tax, "Duty Demanded" shall include :
(i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) amount payable under Rule 6 of the Cenvat Credit Rules

- provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(C) **भारत सरकार कोपुनरीक्षण आवेदन :**
Revision application to Government of India:
इस आदेश की पुनरीक्षणयाचिका निम्नलिखित मामलो में, केंद्रीय उत्पाद शुल्क अधिनियम,1994 की धारा 35EE के प्रथमपरंतुक के अंतर्गतअवर सचिव, भारत सरकार, पुनरीक्षण आवेदन ईकाई, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001, को किया जाना चाहिए। /
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid:

(i) यदि माल के किसी नुकसान के मामले में, जहां नुकसान किसी माल को किसी कारखाने से भंडार गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडार गृह से दूसरे भंडार गृह पारगमन के दौरान, या किसी भंडार गृह में या भंडारण में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी भंडार गृह में माल के नुकसान के मामले में।/
In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल पर अदा की गई केन्द्रीय उत्पाद शुल्क के छूट (रिबेट) के मामले में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है। /
In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है। /
In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(iv) सुनिश्चित उत्पाद के उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडीट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (न. 2),1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समायाविधि पर या बाद में पारित किए गए है।/
Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पादन शुल्क (अपील)नियमावली,2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए । उपरोक्त आवेदन के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के साक्ष्य के तौर पर TR-6 की प्रति संलग्न की जानी चाहिए। /
The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(vi) पुनरीक्षण आवेदन के साथ निम्नलिखित निर्धारित शुल्क की अदायगी की जानी चाहिए ।
जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- का भुगतान किया जाए और यदि संलग्न रकम एक लाख रुपये से ज्यादा हो तो रुपये 1000 -/ का भुगतान किया जाए।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में कई मूल आदेशो का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपर्युक्त ढंग से किया जाना चाहिये। इस तथ्य के होते हुए भी की लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय नयोधिकरण को एक अपील या केंद्रीय सरकार को एक आवेदन किया जाता है । / In case, if the order covers various umbers of order- in Original, fee for each O.I.O. should be paid in the aforesaid manner, notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filed to avoid scriptoria work if excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) यथासंशोधित न्यायालय शुल्क अधिनियम, 1975, के अनुसूची-I के अनुसार मूल आदेश एवं स्थगन आदेश की प्रति पर निर्धारित 6.50 रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए। /
One copy of application or O.I.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs.6.50 as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है। /
Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

(G) उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbec.gov.in को देख सकते हैं । /
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbec.gov.in

:: ORDER-IN-APPEAL ::

The Deputy Commissioner, erstwhile Central Excise Division, Gandhidham has filed Appeal Nos. V2/EA2/84-98/RAJ/2010 on behalf of the Commissioner, erstwhile Central Excise, Rajkot (*hereinafter referred to as "Appellant Department"*) in pursuance of the direction and authorization issued under Section 35E(2) of the Central Excise Act,1944 against Refund Orders, as per details given below, (*hereinafter referred to as "impugned orders"*) passed by the Deputy Commissioner, erstwhile Central Excise Division, Gandhidham (*hereinafter referred to as "refund sanctioning authority"*) in the case of M/s Klaus Warren Fixture Pvt Ltd, District - Kutch (*hereinafter referred to as* 'Respondent').

Sl. No.	Appeal Nos.	Refund Order No. & Date	Period	Refund claim amount (in Rs.)	Refund Sanctioned Amount (in Rs.)
1	2.	3.	4.	5.	6.
1.	84-92/ 2010	253/2009-10 dated 12.3.2010	January,2009	6,46,783/-	3,90,713/-
		254/2009-10 dated 12.3.2010	February,2009	2,70,034/-	2,56,761/-
		259 to 265/2010 dated 22.3.2010	March, 2009 May, 2009 to June, 2009, Oct-2009 to January, 2010	50,08,553/-	38,53,015/-
2.	93-96/ 2010	268/2009-10 dated 26.3.2010	April, 2009	5,49,621/-	3,38,228/-
		269/2009-10 dated 26.3.2010	July,2009	7,28,296/-	4,38,380/-
		270/2009-10 dated 26.3.2010	August, 2009	2,58,682/-	2,50,124/-
		271/2009-10 dated 26.3.2010	September, 2009	4,86,385/-	4,43,912/-
3.	97-98/ 2010	9/2010-11 dated 19.4.2010	February, 2010	8,59,212/-	7,73,315/-
		10/2010-11 dated 19.4.2010	March,2010	35,26,351/-	17,61,265/-

1.1 Since issues involved in above mentioned appeals are common, I take up all appeals together for decision vide this common order.

2. The facts of the case, in brief, are that the Respondent was engaged in the manufacture of Bathroom Fittings, Compressor Parts and Engineering Goods falling under Chapter Nos. 84 and 74 of the Central Excise Tariff Act, 1985 and was holding Central Excise Registration No. AACCK3740JXM001. The Respondent was availing benefit of exemption under Notification No. 39/2001-CE dated 31.07.2001, as amended (hereinafter referred to as 'said notification'). As per scheme of the said Notification, exemption was granted by way of refund of Central Excise duty paid in cash through PLA as per prescribed rates and refund was subject to condition that the manufacturer has to first utilize all Cenvat credit available to them on the last day of month under consideration for payment of duty on goods cleared during such month and pay only the balance amount in cash. The said notification was subsequently amended vide Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008, which altered the method of calculation of refund by taking into consideration the duty payable on value addition undertaken in the manufacturing process, by fixing percentage of refund ranging from 15% to 75% depending upon the commodity.

2.1 The Respondent had filed Refund applications for the period as mentioned in column No. 4 of Table above for refund of Central Excise Duty, Education Cess and Secondary and Higher Education Cess paid from PLA as detailed in column No. 5 of Table above in terms of notification *supra* on clearance of finished goods manufactured by them.

2.2 On scrutiny of refund applications, it was observed by the sanctioning authority that,

(i) the Respondent was eligible for exemption only at the rates prescribed vide Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008 and the Respondent was not entitled to refund of full amount paid through PLA.

(ii) exemption under the said notification was available only to Central Excise Duty and the said notification did not cover Education Cess and Secondary & Higher Education Cess and hence, the Respondent was not entitled for refund of Education Cess and S.H.E. Cess.

3. The sanctioning authority vide the impugned orders sanctioned refund amount as mentioned in column No. 6 of Table above and rejected remaining claimed amount.

4. The impugned orders were reviewed by the Appellant Department and present appeals have been filed, *inter-alia,* on the grounds that,

(i) The impugned orders are not correct, legal and proper. The Adjudicating Authority despite observing that the assessee has replaced basic machinery like Induction furnace, Die casting machine and core blowing machine, has granted refund under Notification No. 39/2001-CE dated 31.07.2001.

(ii) As per the clarification issued vide Board's Circular No. 110/21/2006-Cx.3 dated 10.07.2008, the addition in plant & machinery can be allowed only to enhance the quality of products or for efficiency gains. However, in the present case, it appears that the assessee concerned has replaced the entire set of plant and machinery including the machinery like Induction furnace, Die casting machine and core blowing machine. The very fact the assessee could commence the commercial production only on 31.12.2005 i.e., on the cut-off date for availing the benefit of Notification No. 39/2001-CE and had to replace these machinery to manufacture their finished goods, suggests that the Adjudicating Authority should have examined the claims properly. Instead the Adjudicating Authority had sanctioned the refund claims based on the Chartered Engineer's certificate and without examining as to why the assessee had to replace this basic machinery after installation of the same and starting commercial production only on 31.12.2005.

(iii) It has been clarified vide CBEC's letter No. 110/21/2006-Cx.3 dated 10.07.2008 that *"where a unit introduces a new product by installing fresh plant, machinery or capital goods after the cut off date, in such a situation, exemption would not be available to this new product. The said new product would be cleared on payment of duty, as applicable and separate records would be required to be maintained to distinguish production of these products from the products which are eligible for exemption."* Thus, it is clear that benefit of the Notification No. 39/2001CE dated 31.07.2001 cannot be extended to the goods manufactured from the plant and machinery installed after 31.12.2005. In the present case, the assessee has installed basic machinery like Induction furnace, Die casting machine and core blowing machine after the cut-off date i.e.

31.12.2005. Hence, the goods manufactured with the help of above machinery are not eligible for benefit under the Notification No. 39/2001-CE dated 31.07.2001 as the same were manufactured after installing the fresh machinery like Induction Furnace, Hydraulic Gravity Die Casting Machine and Automatic Core Blowing machine after 31.12.2005.

5. The Respondent vide letter dated 8.6.2010 filed Cross Objection, *inter alia*, contending that,

(i) The adjudicating authority erred in holding that the Respondent is not entitled to get refund of the duty so paid other than by Cenvat credit and the same over and above 36% of total duty paid in terms of Para 2 of the Notification No. 16/2008-CE dated 27-3-2008 as amended from time to time. The adjudicating authority erred in holding that refund of Education Cess and Secondary & Higher Education Cess is not permissible even though paid through PLA. The impugned order is misconceived both on facts and in law to the extent of denial of refund claim of the Excise Duty and refund of Education Cess and Secondary & Higher Education Cess. Since the impugned order is contrary to the law, the same is required to be set aside to the extent of denial of refund.

(ii) The adjudicating authority failed to appreciate the fact that the Hon'ble Gujarat High Court in the case of SAL Steel Ltd. vs. Union of India in Special Civil Application No. 6299 of 2008 declared the Notification No. 16/2008-CE as unconstitutional and ultra vires and withdrawn the said Notification. Hence, they are entitled to get refund equal to duty so paid through PLA other than Cenvat credit.

(iii) The adjudicating authority erred in denying refund of Education Cess & Higher Education Cess on the ground that the same is not Excise Duty. The Adjudicating authority failed to appreciate the fact that Education Cess charged on the excisable goods is eligible for refund as Education Cess and Secondary and High Secondary Cess is excise duty. In the following case laws, it is held that Education Cess is in nature of piggy back duty and is eligible for refund in area based exemption:

(a) Pan Parag India Ltd. - 2009 (247) ELT 927;

(b) Bharat Box Factory Ltd. V/s. CCE. - 2007 (214) ELT 534 (T).

(iv) The Deputy Commissioner rightly sanctioned the refund claim after considering letters/reports of the Range Superintendent,

Certificate dated 26-2-2009 of Chartered Engineer and Circular dated 10-7-2008. The Appellant erred in stating in Grounds of Appeal that the Respondents replaced the entire set of plant & machineries without bringing any materials to substantiate their claim. They had produced the list of machineries replaced during the disputed period for better quality of the production as well as efficiency. They had installed Plant & Machineries of Rs. 23.77 Crore at the time of commencement of production on/or before 31.12.2005. Out of Rs.23.77 Crore, they had replaced the machineries of value Rs.0.69 Crore which shows that they had not replaced the entire Plant & Machineries. They had replaced induction Furnace, Die Casting Machine and Core Blower Machines which does not mean that the entire plant and machineries of the factory have been changed. That the Department has not adduced any evidence showing enhancement of the installed production capacity as well as introduction of new product line by installing new plant & machineries. The Appellant has not disputed the certificate of Chartered Engineer. In such circumstances, the allegation of the Department without any evidence is perverse and illegal. In the case of Mangal Textile Ltd. - 2004 (171) ELT 160 (Gujarat), the Hon'ble Gujarat High Court has held that the opinion rendered by competent experts should not be dislodged without bringing on record any opinion of other qualified persons, so as to displace the opinion of the Professional Experts.

(v) That the Circular No. 110/21/2006-CX dated 10-7-2008 supports the Respondents' case. Point No.2 of the Circular clarifies that the benefit of the said Notification should not be denied if there is no increase in the capacity of production. It is clarified that if the installed machineries upgraded to increase the efficiency of machineries by using auxiliary equipment or replacement of some parts or spares which enhance the quality of products or for efficiency gains, the benefit of the said Notification should be extended. There is no new product which have been manufactured by them, which was not declared by them as required under the said Notification. They had declared Bathroom Fittings, Engineering Items and Building Hardware as their final products and throughout the period, they had manufactured said products only and no other new final products. Hence, there was no breach of the terms and conditions of said Notification on account of replacement of plant and Machinery for manufacture of the final products.

6. The Appeals were transferred to callbook in view of pendency of appeals filed by the Department against the Orders of Hon'ble High Court of Gujarat in the case of VVF Ltd & others in similar matters before the Hon'ble Supreme Court. The said appeals were retrieved from callbook in view of the judgement dated 22.4.2020 passed by the Hon'ble Supreme Court and have been taken up for disposal.

7. Hearing in the matter was scheduled in virtual mode on 8.6.2021, 30.6.2021 and 15.7.2021 and communicated to the Appellant Department vide email and to the Respondent by Speed Post at the address mentioned in Cross Objection. However, no consent was received from the Respondent nor any request for adjournment was received. No one appeared on behalf of the Appellant Department. I, therefore, take up the appeals for decision on merits on the basis of available records and grounds raised in Appeal Memorandum and in Cross Objection.

8. I have carefully gone through the facts of the case, impugned orders, submissions made by the Appellant Department in grounds of appeals as well as in Cross Objection filed by the Respondent. The issues to be decided in the present appeals are whether,

(i) the Respondent is eligible for benefit of Notification No. 39/2001-CE dated 31.7.2001, as amended in respect of goods manufactured out of plant and machinery installed after cut off date of 31.12.2005 ?

(ii) the Respondent is eligible for refund of Central Excise duty at full rate of duty or at the rates prescribed vide Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008 ?

(iii) the Respondent is eligible for refund of Education Cess and Secondary & Higher Education Cess under the provisions of the Notification No. 39/2001-CE dated 31.07.2001, as amended?

9. On perusal of the records, I find that the Respondent was availing the benefit of area based Exemption Notification No. 39/2001-CE dated 31.7.2001, as amended. As per scheme of the said Notification, exemption was granted by way of refund of Central Excise duty paid in cash through PLA as per rates prescribed under said notification which was subsequently modified vide Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008. The Respondent had filed refund applications for various period for refund of Central Excise Duty, Education Cess and Secondary and Higher Education Cess paid from PLA on clearance of finished goods

manufactured by them. The sanctioning authority, after determination, partially rejected refund amount vide the impugned orders on various counts mentioned in the impugned orders.

9.1 The Appellant Department relied upon Board's letter No. 110/21/2006-Cx.3 dated 10.07.2008 to contend that benefit of the Notification No. 39/2001-CE dated 31.07.2001 cannot be extended to the new product manufactured from the plant and machinery installed after 31.12.2005. The Appellant Department further contended that the assessee had installed basic machinery like Induction furnace, Die casting machine and core blowing machine after the cut-off date i.e. 31.12.2005 and hence, the goods manufactured with the help of above machinery are not eligible for benefit under the Notification No. 39/2001-CE dated 31.07.2001, as amended.

9.2 The Respondent has contended that there was no new product which has been manufactured by them, which was not declared by them as required under the said Notification. They had declared Bathroom Fittings, Engineering Items and Building Hardware as their final products and throughout the period they had manufactured said products only and no other new final products. Hence, there was no breach of the terms and conditions of said Notification on account of replacement of plant and Machinery for manufacture of the final products. The Respondent further contended that they had replaced plant and machineries valued at Rs. 0.69 Crore out of total installed plant and machineries of Rs. 23.77 Crore at the time of commencement of production on/or before 31.12.2005, which shows that they had not replaced the entire plant & machineries, as alleged by the Appellant. The Appellant has not adduced any evidence showing enhancement of the installed production capacity as well as introduction of new product line by installing new plant & machineries. The Appellant has also not disputed the Certificate issued by the Chartered Engineer and hence, the allegation of the Department without any evidence is perverse and illegal and relied upon case law of Mangal Textile Ltd. - 2004 (171) ELT 160 (Gujarat).

10. I find that the Respondent had installed new machineries viz. Induction Furnace, Gravity Die Casting Machine and Automatic Core Blowing Machine after 31.12.2005 in place of old machineries valued at Rs. 1,36,64,408/-, as per findings recorded by the sanctioning authority in the impugned order. The sanctioning authority also found that installation of said new machineries had not resulted in increase in the production capacity.

10.1 In backdrop of the above facts and on examining the provisions of Notification No. 39/2001-CE dated 31.7.2001 relevant to the present case, I find that the said Notification granted exemption by way of refund of Central Excise duty paid in cash through PLA. The said notification prescribed cut-off date of 31.12.2005 for commencement of commercial production in order to be eligible for exemption under said notification. I further find that quantum of benefit under said notification depended upon investment in plant and machinery i.e. unit having investment up to Rs. 20 crore was eligible for refund upto twice the investment and unit having investment above Rs. 20 crore was eligible for exemption without any limit. There was no bar in the said notification for installation of plant and machinery after cut-off date. I find that the Respondent had set up the unit with original value of investment of Rs. 23,77,75,835/- in plant and machinery as per Para 1 of the impugned orders. So, the Respondent was eligible for exemption without any limit and there is no undue advantage to the Respondent by installing said machinery after cut-off date. I find that the Respondent has produced Chartered Engineer's Certificate dated 26.2.2009 before me, which was also produced before the Department at relevant time, wherein it has been certified that installation of the machineries in dispute has no impact on the total installed capacity of the whole plant. The adjudicating authority has also observed in the impugned orders that installation of new machineries after cut-off date of 31.12.2005 had not resulted in increase in the production capacity. The Appellant Department has not brought on records any evidence to the effect that installation of said new machineries resulted in increase in their production capacity. In that view of the matter, replacement of old machineries installed prior to cut off date of 31.12.2005 with new machineries after cut off date would not make the Respondent ineligible for benefit of Notification No. 39/2001-CE dated 31.7.2001, as amended.

10.2 I rely on the Order passed by the Hon'ble CESTAT, Ahmedabad in the case of Rudraksh Detergent & Chemicals Pvt. Ltd reported at 2010 (260) E.L.T. 469 (Tri. - Ahmd), wherein it has been held that,

> "5.1 We have considered the submissions and perused the records. The respondents are eligible for the benefit of Notification No. 39/2001-C.E., dated 31-7-2001, is not in dispute. The appellant have only challenged the Ld. Commissioner Appeals' order, setting aside the lower adjudicating authority's order to the extent of denial of 50% refund on the production of detergent bars in case of order No. 91/2008, dated 12-6-2008. The contention of the appellant is that the respondent have installed one silo, one vibrator sieve, one weigh dropper, vapor separator, cyclone and sigma mixture for manufacture of detergent bars after 31-12-2005 and installation of one sigma mixture of production capacity of 3900 after 31-12-2005 is in addition to a sigma mixture

of equal capacity already installed in the factory prior to 31-12-2005, has lead to enhancement in production capacity. This issue has been dealt with by the ld. Commissioner (Appeals) at length in para 11.1 to 11.5 and gave cogent findings that the installation of the aforesaid equipment has not led to any enhancement of the production capacity. The aforesaid equipments were only to improve efficiency, to ease the problem of storage and handling of raw materials. The learned Commissioner (Appeals) in para 11.3 of order-in-appeal found that :

> "On perusal of the declaration filed in Annexure-I giving information relating to installation of machinery on or before 31-12-2005 and after 1-12-2006, I find that One Silo Mixer of 23 M3 capacity and one VibroSeive of 3.7 M3/H were installed to take care for any change in formulation. One weigh hoper of 1.35 M3 was added after removing the conveyor which fed the two mixtures since it created the quality problem and now each feed each mixer. Further, one cyclone was replaced since the earlier one was not working efficiently. Lastly, one Sigma Mixer of 3900 Liters was added to enable easy change in formulation.
>
> Further, Shri Mahendrakumar H. Trivedi, Chartered Engineer vide his Certificate dated 24-4-2008 while taking into account the installation of above 4 items has stated that *"Installed Capacity of Detergent Bards is determined by the capacity of the Plodder, Stumpers and Wrapping Machines. Since there are no addition to these three equipments, the final installed/production capacity remains at the original installed capacity of 75000 MTs per annum as on 31-12-2005."*

I find that Lower Authority vide his impugned orders have not adduced any findings to counter the appellants above arguments and the Chartered Engineer certificate.

Further, I find that the basic use of installed machineries is to handle the problem of storage of raw materials, increase efficiency of the installed machinery and to facilitate easy change in formulation. I also find that it is a fact that there is no addition to the already installed capacity i.e. 75,000 Metric Tones and the said fact has not been refuted by the lower Authority in his order."

The department didn't challenge the findings of the lower adjudicating authority. Revenue could not produce any document or any evidence which shows enhancement of production capacity. The Revenue has also placed reliance on clarification on Point No. 1 issued by letter F. No. 110/21/2006 CX3, dated 10-7-2008. Since there is no change in installed capacity the Board's clarification is not relevant to the instant case. The learned Commissioner (Appeals) has relied upon the Point No. 2 of the aforesaid Board's clarification wherein it has been clarified that as long as there is no increase in the capacity of production and alteration or addition are made to enhance the quality of the products or for efficiency gains the benefit of notification shall not be denied. Therefore, we do not find any infirmity with the learned Commissioner (Appeals) order. The appeal is devoid of merits. Therefore, the impugned order is upheld and the appeal of the Revenue is dismissed to the above extent."

10.3 The above Order has been upheld by the Hon'ble Supreme Court as reported in 2019 (368) ELT A341 (SC).

11. I have also examined Board's instruction issued vide letter F.No. 110/21/2006-CX.3 dated 10.7.2008 relied upon by the Appellant Department. The relied upon portion of the said letter is reproduced as under:

> "Point No. 1: Whether the benefit of exemption would be available to goods/product that unit starts manufacturing after the cut of date for the commencement of commercial production i.e. 31-12-2005.
>
> Comments : There would be two situations. First is that where a unit introduced a new product by installing fresh plant, machinery or capital goods after the cut off date in such a situation, exemption would not be available to this new product. The said new product would be cleared on payment of duty, as applicable and separate records would be required to be maintained to distinguish production of these products from the products which are eligible for exemption.
>
> The other situation is the one where a unit starts producing some products (after the cut off date) using the plant and machinery installed upto the cut off date and without any addition to the plant and machinery. For example, in case of plastic moulded products a unit may commence the production of different products simply by changing the moulds and dies. In that case the unit would be eligible for the benefit of Notification because the plant and machinery used for manufacture has remained the same. In this connection, it is further clarified that for the purpose of computing the original value of plant and machinery, the value of plant and machinery installed on the date of commencement of commercial production only shall be considered. "

11.1 Vide above, the Board has clarified that in case a unit introduces the new product by installing fresh plant and machinery after the cut-off date i.e. 31.12.2005, in such a situation, exemption would not be available to the said new product and the said new product would be cleared on payment of duty as applicable. I find that the Appellant Department has not brought on record any evidence in support of their contention that new product was manufactured by the Respondent from new machineries installed after the cut-off date of 31.12.2005. Further, the adjudicating authority in the impugned orders observed that the Respondent had introduced new products after 31.12.2005 but the same were manufactured from the plant and machinery installed before 31.12.2005. If that be the case, then the Respondent is eligible for benefit of Notification No. 39/2001-CE dated 31.7.2001, as amended in view of clarification issued by the Board vide letter reproduced *supra*. I, therefore, discard the contention of the Appellant Department as devoid of merit.

12. As regards contention of the Appellant Department that the addition in plant & machinery can be allowed only to enhance the quality of products or for efficiency gains but the Respondent replaced the entire set of plant and machinery, I find that as per facts emerging from impugned orders, original

value of investment in plant and machinery before the cut-off date of 31.12.2005 was Rs. 23,77,75,835/-. The Respondent installed new plant and machinery valued at Rs. 1,36,64,408/- replacing old machineries. Thus, it is factually incorrect that the Respondent had replaced entire set of plant and machinery, as rightly pleaded by the Respondent. Even otherwise, installation of new plant and machinery had not resulted in increase in production capacity of the Respondent as held in para *supra*. Thus, contention of the Appellant Department is without any merit and accordingly discarded.

13. It is further observed that the Respondent has claimed in Cross Objection dated 8.6.2010 that the sanctioning authority erred in restricting the refund by following the amendment made in Notification No. 39/2001-CE dated 31-7-2001, ignoring the decision rendered by the Hon'ble Gujarat High Court in the case of SAL Steel Ltd. vs. Union of India in Special Civil Application No. 6299 of 2008, wherein the Hon'ble Court declared the Notification No. 16/2008-CE as unconstitutional and ultra vires and withdrawn the said Notification. Hence, they are entitled to get refund equal to duty so paid through PLA other than Cenvat credit.

13.1. I find that Notification No. 39/2001-CE dated 31.7.2001 was amended vide Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008, which altered the method of calculation of refund by taking into consideration the duty payable on value addition undertaken in the manufacturing process, by fixing percentage of refund ranging from 15% to 75% depending upon the commodity. Thus, a manufacturer was eligible for refund of Central Excise duty only at the rates prescribed in the said notifications. I find that the Hon'ble Gujarat High Court in the case of SAL Steel Ltd & Others-2010 (260) E.L.T. 185 (Guj.), held the said amending notifications as hit by promissory estoppel. However, it is further observed that the said decision of the Hon'ble Gujarat High Court has been reversed by the Hon'ble Supreme Court of India vide judgement dated 22.4.2020 passed in the case of Union of India Vs. VVF Ltd & Others as reported in 2020 (372) E.L.T. 495 (S.C.). The Hon'ble Apex Court has held as under:

> "14.3 As observed hereinabove, the subsequent notifications/industrial policies do not take away any vested right conferred under the earlier notifications/industrial policies. Under the subsequent notifications/industrial policies, the persons who establish the new undertakings shall be continue to get the refund of the excise duty. However, it is clarified by the subsequent notifications that the refund of the excise duty shall be on the actual excise

duty paid on actual value addition made by the manufacturers undertaking manufacturing activities. Therefore, it cannot be said that subsequent notifications/industrial policies are hit by the doctrine of promissory estoppel. The respective High Courts have committed grave error in holding that the subsequent notifications/industrial policies impugned before the respective High Courts were hit by the doctrine of promissory estoppel. As observed and held hereinabove, the subsequent notifications/industrial policies which were impugned before the respective High Court can be said to be clarificatory in nature and the same have been issued in the larger public interest and in the interest of the Revenue, the same can be made applicable retrospectively, otherwise the object and purpose and the intention of the Government to provide excise duty exemption only in respect of genuine manufacturing activities carried out in the concerned areas shall be frustrated. As the subsequent notifications/industrial policies are "to explain" the earlier notifications/industrial policies, it would be without object unless construed retrospectively. The subsequent notifications impugned before the respective High Courts as such provide the manner and method of calculating the amount of refund of excise duty paid on actual manufacturing of goods. The notifications impugned before the respective High Courts can be said to be providing mode on determination of the refund of excise duty to achieve the object and purpose of providing incentive/exemption. As observed hereinabove, they do not take away any vested right conferred under the earlier notifications. The subsequent notifications therefore are clarificatory in nature, since it declares the refund of excise duty paid genuinely and paid on actual manufacturing of goods and not on the duty paid on the goods manufactured only on paper and without undertaking any manufacturing activities of such goods.

15. In view of the above and for the reasons stated above and once it is held that the subsequent notifications/industrial policies which were impugned before the respective High Courts are clarificatory in nature and are issued in public interest and in the interest of the Revenue and they seek to achieve the original object and purpose of giving incentive/exemption while inviting the persons to make investment on establishing the new undertakings and they do not take away any vested rights conferred under the earlier notifications/industrial policies and therefore cannot be said to be hit by the doctrine of promissory estoppel, the same is to be applied retrospectively and they cannot be said to be irrational and/or arbitrary.

16. Under the circumstances, the respective High Courts have committed a grave error in quashing and setting aside the subsequent notifications/industrial policies impugned before the respective High Courts on the ground that they are hit by the doctrine of promissory estoppel and that they are retrospective and not retroactive. Consequently, all these appeals are *ALLOWED*. The impugned Judgments and Orders passed by the respective High Courts, which are impugned in the present appeals, quashing and setting aside the subsequent notifications/industrial policies impugned in the respective writ petitions before the respective High Courts, are hereby quashed and set aside."

13.2 By respectfully following the above judgement passed by the Hon'ble Supreme Court in the case of Union of India Vs VVF Ltd & others, I hold that the Respondent is eligible for refund of duty only at the rates prescribed under Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008 and following the terms prescribed therein. I, therefore, uphold the impugned orders to that extent.

14. The Respondent has further contended that the sanctioning authority erred in not sanctioning refund of Education Cess and Secondary & Higher Education Cess on the ground that exemption under the said notification was available only to Central Excise Duty and the said notification did not cover Education Cess and Secondary & Higher Education Cess. The Respondent contended that the sanctioning authority erred in appreciating that Education Cess is eligible for refund as Education Cess and Secondary and High Secondary Cess were charged on the excisable goods and the same were excise duty and relied upon case laws of (a) Pan Parag India Ltd. - 2009 (247) ELT 927 and (b) Bharat Box Factory Ltd. - 2007 (214) ELT 534 (T), wherein it has been held that Education Cess is in nature of piggy back duty and is eligible for refund in case of area based exemption notification.

14.1 I find that issue regarding refund of Education Cess and Secondary and Higher Education Cess is no longer *res integra* and stand decided by the Hon'ble Supreme Court in the case of Unicorn Industries reported at 2019 (370) ELT 3 (SC), wherein it has been held that,

"40. Notification dated 9-9-2003 issued in the present case makes it clear that exemption was granted under Section 5A of the Act of 1944, concerning additional duties under the Act of 1957 and additional duties of excise under the Act of 1978. It was questioned on the ground that it provided for limited exemption only under the Acts referred to therein. There is no reference to the

Finance Act, 2001 by which NCCD was imposed, and the Finance Acts of 2004 and 2007 were not in vogue. The notification was questioned on the ground that it should have included other duties also. The notification could not have contemplated the inclusion of education cess and secondary and higher education cess imposed by the Finance Acts of 2004 and 2007 in the nature of the duty of excise. The duty on NCCD, education cess and secondary and higher education cess are in the nature of additional excise duty and it would not mean that exemption notification dated 9-9-2003 covers them particularly when there is no reference to the notification issued under the Finance Act, 2001. There was no question of granting exemption related to cess was not in vogue at the relevant time imposed later on vide Section 91 of the Act of 2004 and Section 126 of the Act of 2007. The provisions of Act of 1944 and the Rules made thereunder shall be applicable to refund, and the exemption is only a reference to the source of power to exempt the NCCD, education cess, secondary and higher education cess. A notification has to be issued for providing exemption under the said source of power. In the absence of a notification containing an exemption to such additional duties in the nature of education cess and secondary and higher education cess, they cannot be said to have been exempted. The High Court was right in relying upon the decision of three-Judge Bench of this Court in Modi Rubber Limited (supra), which has been followed by another three-Judge Bench of this Court in Rita Textiles Private Limited (supra). "

14.2 In view of the above, I hold that the Respondent is not eligible for refund of Education Cess and Secondary & Higher Education Cess. I, uphold the impugned orders to that extent.

15. In view of above discussion and findings, I hold that,

(i) The Respondent is eligible for benefit of Notification No. 39/2001-CE dated 31.7.2001, as amended in respect of goods manufactured out of plant and machinery installed after cut off date of 31.12.2005.

(ii) The Respondent is eligible for refund of Central Excise duty not at full rate, but at rates prescribed under Notification No. 16/2008-CE dated 27.03.2008 and Notification No. 33/2008-CE dated 10.06.2008.

(iii) The Respondent is not eligible for refund of Education Cess and Secondary & Higher Education Cess under the provisions of the Notification No. 39/2001-CE dated 31.07.2001, as amended.

16. In view of above, I uphold the impugned orders and reject the appeals filed by the Appellant Department. I also reject the Cross Objection filed by the Respondent.

17. अपीलकर्ता द्वारा दर्ज की गई अपीलो का निपटारा उपरोक्त तरीके से किया जाता है।

17. The appeals filed by the Appellant are disposed off as above.

30.07.2021

(AKHILESH KUMAR)
Commissioner (Appeals)

By R.P.A.D.

To,
M/s Klaus Warren Fixtures Pvt Ltd
10th Milestone,
Bhuj-Bhachau Highway,
District - Kutch.

प्रतिलिपि :-

1) मुख्य आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गुजरात क्षेत्र, अहमदाबाद को जानकारी हेतु।
2) आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीधाम आयुक्तालय, गांधीधाम को आवश्यक कार्यवाही हेतु।
3) सहायक आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, अंजार-भचाउ मण्डल, गांधीधाम को आवश्यक कार्यवाही हेतु।
4) गार्ड फ़ाइल।