REGISTERED SPEED POST

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F NO. 195/144-149/14-RA /239 Date of Issue: 28.01.2021

ORDER NO.03-08/2021-CX (SZ) /ASRA/MUMBAI DATED 08.01.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF CENTRAL EXCISE ACT,1944.

Subject : Revision Application filed, under Section 35EE of Central Excise Act, 1944 against the Order-in-Appeal No. 160-165/2014 dated 20.02.2014 passed by the Commissioner of Central Excise, (Appeals-II) Bangalore.

Applicant : M/s T.T.P Technologies (P) Ltd., Bangalore.

Respondent : Commissioner, Central Excise Bangalore-II.

ORDER

This Revision Application has been filed by M/s TTP Technologies (P) Ltd., No. 486/D, 13th Cross, IV Phase, Peenya Industrial Area, Bangalore – 560 071 (hereinafter referred to as the "applicant") against the Order-in-Appeal No. No. 160-165/2014 dated 20.02.2014 passed by the Commissioner of Central Excise, (Appeals-II) Bangalore.

2.1 Brief facts of the case are that the applicant, a manufacturer of radiators for Transformers had exported the goods on payment of duty under claim of rebate. The lower authority verified the ARE's Shipping Bills, Bill of Lading/Air way Bills and found them to be in order. The ARE value was more than the FOB value in all the ARE'1s and therefore the rebate in cash was restricted to the extent of duty and cess on FOB value. The claim had been verified by range officer and it was confirmed that they had not imported or procured materials locally against the DFIA licence issued to them nor had they availed the benefits of export under drawback scheme. With regard to the issue of the exports having been effected under the DFIA scheme, the rebate was sanctioned by the Divisional Assistant Commissioner on the premise that the applicant had claimed rebate of duty paid on the final products and that the applicant had not claimed rebate of duty paid on materials used in the manufacture of the exported goods. Moreover, the rebate amount actually granted was calculated taking care of the fact that wherever the ARE-1 values are shown over and above the FOB values, then the total rebate amount was restricted to such FOB value only. The claim in cash was restricted to the transaction value as per Section 4 of the CEA, 1944. Accordingly the Assistant Commissioner of Central Excise, E-2 Division, Bangalore-II sanctioned the rebate to the applicant vide his OIO No. 21/2009(R) dated 22.05.2009, OIO No. 39/2009(R) dated 07.07.2009, OIO No. 33/2009(R) dated 18.06.2009, OIO No. 53/2009(R) dated 12.08.2009, OIO No. 66/2009(R) dated 17.09.2009 & OIO No. 55/2009(R) dated 13.08.2009.

2.2 Aggrieved by the orders of the lower authority, the Department filed appeal before the Commissioner(Appeals) on the ground that the applicant was not eligible for grant of rebate under Rule 18 of the CER, 2002 as they had not complied with the provisions of Notification No. 40/2006-Cus dated 01.05.2006 as amended by Notification No. 17/2009-Cus dated 19.02.2009 in as much as they had availed the facility of CENVAT credit under CCR, 2004 thereby misusing the DFIA scheme.

3.1 On taking up the appeal for decision, with regard to the issue as to whether the applicant would be eligible for grant of rebate of duty paid under Rule 18 of the CER, 2002 as they had not complied with the provisions of Notification No. 40/2006-Cus dated 01.05.2006 as amended by Notification No. 17/2009-Cus dated 19.02.2009, the Commissioner(Appeals) observed that the applicant had exported the goods in discharge of their export obligation under duty free import under DFIA scheme. The applicant had procured inputs on payment of applicable duties and availed CENVAT credit on such inputs. They had thereafter utilized such CENVAT credit for payment of duty on the resultant products exported under the DFIA scheme. It appeared to the Commissioner(Appeals) that the applicant had not complied with the provisions of Notification No. 40/2006-Cus dated 01.05.2006 in as much as they had availed the facility of CENVAT credit thereby violating the DFIA scheme and hence were not eligible for rebate of duty excise duty under Rule 18 of the CER, 2002.

3.2 The Commissioner(Appeals) then referred para 4.4.7 of Chapter 4 of the FTP 2004-09 stipulating that no CENVAT credit facility would be available on inputs either imported or procured indigenously against the authorization. Reliance was placed upon the Order No. 1-3/09 dated 16.01.2009 passed by the revisionary authority in the case of M/s J. Dyechem. In the light of these observations, the Commissioner(Appeals) found that the fact that the applicant had procured inputs indigenously on payment of duty under the DFIA scheme was a violation of the condition stipulated under para 4 of Board Circular No. 11/2009-Cus dated 25.02.2009 and was also not in conformity with Notification No. 40/2006-Cus as amended. He also averred that the lower authority had not discussed the issue regarding revenue safeguards advised by the Board in Circular No. 11/2009-Cus dated 25.02.2009 to prevent double benefit. The Commissioner(Appeals) found that the applicant had not produced any documentary evidences to show that there was no incidence of double benefit.

3.3 With regard to the issue as to whether the Assistant Commissioner had sanctioned rebate after correctly determining the value under Section 4 of the CEA, 1944, the Commissioner(Appeals) referred the CBEC Circular No. 510/06/2000-CX dated 03.02.2000 which clarified that the whole of the duty of excise would mean the duty payable under the provisions of the CEA and that any amount paid in excess of duty liability on ones own volition cannot be treated as duty. Such amount is to be treated as a voluntary deposit with the Government which is required to be allowed

to be re-credited in the manufacturers CENVAT account from where the duty was paid on the exported goods. The Commissioner(Appeals) further found that there was no reference to the contract price between the buyer and seller and that the elements of contract value had not been examined and made explicit. He therefore held that the original authority has to first determine the Section 4 value of the exported goods with due reference to the contract/purchase order etc. and explicitly mention in the order as to who the Section 4 value had been arrived at and then sanction rebate on that basis. The Commissioner(Appeals) vide his OIA No. 160 to 165/2014 dated 20.02.2014 allowed the Departmental appeals in such manner.

4. The applicant was aggrieved by the OIA No. 160 to 165/2014 dated 20.02.2014 and has filed revision application on the following grounds :

(a) The applicant submitted that the sanction of the rebate claim was based on the verification report of the Range Superintendent and that the rebate sanctioning authority had relied upon OIA No. 88/2008-CE dated 21.05.2008 passed in favour of the applicant.

(b) It was pointed out that the Departments appeal on the same issue was pending before the Revisionary Authority in C. No. IV/3/332/08-Review dated 12.06.2008. It was also stated that the Departments appeal on the DFIA issue against the same applicant was pending before the Hon'ble High Court of Karnataka in CEA No. 69/09.

(c) The applicant contended that the rebate of duty paid on exported goods was allowable under Rule 18 even if the export is in discharge of export obligation under the DFIA scheme and that the Commissioner(Appeals) had placed reliance upon the decision In Re : Essel Foundries (P) Ltd.[2012(280)ELT 587(GOI)] without realizing that the said decision was in favour of that assessee and against the Department.

(d) It was submitted that the Notification No. 40/2006-Cus dated 01.05.2006 had been retrospectively amended vide Finance(No. 2) Act, 2009 from 01.05.2006 itself to allow the facility of rebate on indigenous inputs used in the manufacture of goods exported under DFIA scheme even if CENVAT credit of duty paid on imported/raw material procured domestically had been availed.

(e) The applicant stated that they have claimed rebate of duty paid on the final products and that Notification No. 40/2006-Cus barred rebate only on inputs used in export goods. It was further averred that the findings recorded by the

Commissioner(Appeals) were based on deliberate misunderstanding of the DFIA scheme & Notification No. 40/2006-Cus.

(f) It was further submitted that there was no deeming fiction in Notification No. 40/2006-Cus dated 01.05.2006 or under the provisions of CCR, 2004 or under the CER, 2002 to presume that the indigenous inputs/raw materials procured on payment of duty and used in the resultant exported goods would be deemed to have been procured under the DFIA scheme.

(g) After insertion of condition (iii)(a) and amendment to condition (v) of Notification No. 40/2006-Cus dated 01.05.2006, the Board had in para 8 of its Circular No. 11/2009-Cus dated 25.02.2009 clarified that the Department should take steps for recovery only against those DFIA holders who had utilised the duty free inputs in the manufacture of non-excisable/exempted/nil-duty goods. The applicant asserted that in the present case, the exports were of dutiable goods and hence the amended law did not support the case of the Department to deny or recover the rebate of duty paid on the final product.

(h) The applicant submitted that the second schedule issued under Section 93 of Finance(No. 2) Act, 2009 refers to payment of additional duty of customs if the importer had claimed exemption on the imports made under DFIA scheme and that if the materials imported under the authorization are transferred either by or with permission of the Regional Authority, then the importer would be liable to pay the additional duty of customs retrospectively. However, this provision does not provide for denial of rebate of duty paid on the final product or recovery of such rebate already sanctioned.

(i) It was further averred that the licences are tradable commodities in the market. In the present case, the applicant was the original licence holder and had sold/transferred the licence to another person for a consideration. In such cases, the transferee-importer would be liable to pay the additional duty of customs alongwith interest and not the applicant.

(j) The applicant pointed out that the Commissioner(Appeals) had in their own case vide OIA No. 159/2014 dated 20.02.2014, involving an identical issue of claiming rebate of duty paid on final products exported under DFIA scheme recorded an observation regarding the contention of the Department that the lower authority had not considered the Bank Realisation Certificate as an important document which

evidences the realisation of sales proceeds of export goods before sanction of rebate claim. Commissioner(Appeals) had derived the finding that late submission of BRC was a procedural lapse by relying on the basis of decision In Re : Cotfab Exports[2006(205)ELT 1027(GOI)] and directed the lower authority to verify the BRC and to allow the rebate, if found in order. In the present case, the original authority has recorded finding that the duty payment particulars had been verified and the BRC had been submitted in respect of all ARE-1's. The applicant contended that similar treatment ought to have been given to the instant case when the issues involved are identical in nature. The applicant contended that the discrimination in passing non-concurrent orders by the same authority was violative of the constitutional guarantee of equal protection of laws enshrined under Article 14 of the Constitution and ultra vires of the Constitution.

(k) It was submitted that the Commissioner(Appeals) had misconstrued that they had availed two benefits; viz. CENVAT credit on inputs procured under authorization and rebate of duty paid on inputs used in the manufacture of export goods. The applicant averred that there was no reference in the entire scheme of rebate under Rule 18 of the CER, 2002 or the notifications issued thereunder to the DFIA scheme or even about excluding DFIA exports from the scope of rebate claim. They submitted that it was not permissible to read extraneous elements such as the DFIA scheme into rebate scheme and that this position is borne out by the circulars of CBEC as well as the decisions of the Government of India In Re : Banswara Syntex Ltd.[2005(170)ELT 124(GOI)] and CBEC Circular No. 510/06/2000-CX dated 03.02.2000.

(l) With regard to the issue of valuation, the applicant submitted that the rebate sanctioning authority had verified the rebate claim alongwith all documents and the fact of not claiming rebate. The claim was considered with reference to ARE-1 vis-à-vis FOB value and BRC in arriving at the transaction value. While granting rebate, the lower authority had duly considered that wherever ARE-1 values are shown in excess of FOB value, the total rebate amount was restricted to FOB values only and the claim in cash was restricted to transaction value at the factory gate determined as per Section 4 of CEA, 1944.

(m) The applicant submitted that the lower appellate authority had referred to CBEC Circular No. 510/06/2000-CX dated 03.02.2000 which had been issued under the Valuation Rules, 1975. However, the said circular had lost its relevance from

01.07.2000 as the new Valuation Rules, 2000 and new Section 4 had come into effect wherein transaction value had been defined to mean price actually paid or payable for goods. Therefore the reliance placed upon the said circular dated 03.02.2000 was not tenable.

(n) The applicant stated that the contract or agreement could be express or in writing. They submitted that for the period during November 2008, against a total value of ARE-1's amounting to Rs. 2,94,30,217/-, the total FOB value actually realized was Rs. 2,78,60,042/-; that price actually realized as evident from the relevant BRC's and its acceptance by them ratifies the contract or agreement and the difference in amount realized by export was only because of exchange rate and that the FOB value actually realized as indicated in the BRC's was the transaction value contemplated under Section 4 of the CEA, 1944. The applicant also referred para 4.1 of Chapter 8 of the CBEC Manual of Supplementary Instructions which clarifies that value may be less than, equal to or more than the FOB value indicated by the exporter on the shipping bill. In this regard, the applicant placed reliance upon the decisions In Re : Panacea Biotech Ltd.[2012(276)ELT 412(GOI)], Jewel Packaging Pvt. Ltd. vs. CCE, Bhavnagar[2010(253)ELT 622(Tri-Ahmd)], In Re : Shreyas Packaging[2013(297)ELT 476(GOI)], In Re : GSL (India) Ltd.[2012(276)ELT 116(GOI)] and Commissioner of Customs, Kolkata vs. Peerless Consultancy Services Pvt. Ltd.[2007(213)ELT 481(SC)].

(o) The applicant averred that despite the fact that the revisionary proceedings are limited to rebate related issues and the issue regarding valuation matters does not like within the purview of the revisionary authority, the lower appellate authority had obfuscated the proceedings by mixing the valuation issue with the issue of recoverability of rebate already sanctioned.

(p) It was asserted that the impugned order passed by the Commissioner(Appeals) was violation of a binding precedent. They pointed out that the revision application filed by the Department had been rejected by the GOI Order No. 337-339/10-CX dated 19.02.2010 holding that there is no bar under Notification No. 40/2006-Cus on rebate of duty claimed in respect of duty paid on final products. The Departments appeal against the same had been dismissed by the Hon'ble High Court of Karnataka in CEA No. 69 & 77-78/2009 dated 08.04.2011 and cannot affect the probative force of the decision of the Government of India as well as CESTAT's order and therefore the impugned order is liable to be annulled by the revisionary authority.

(q) The applicant placed reliance upon the decisions of the Revisionary Authority in the case of Big Bags India Pvt. Ltd., Bangalore vide Order No. 432-434/12-CX dated 13.04.2012 and J. Dyechem Industries vide Order No. 01-03/09 dated 16.01.2009. The applicant also placed reliance upon the decisions in CESTAT Final Order No. 118 to 120/2009 dated 18.02.2009 in the applicants case and In Re : Shubhada Polymer Products Pvt. Ltd.[2009(237)ELT 623(GOI)].

5. A Personal Hearing in this matter was held on 10.12.2020 through video conferencing. Shri M.S. Nagraja, Advocate appeared for online hearing on behalf of the applicant company and submitted that Commissioner (Appeals) ignored retrospective amendment of Notification No.40/2006-Cus which was considered in earlier R.A. Order. He stated that further written submission would be submitted in two days.

6. In their additional written submissions dated 11.12.2020(received through email) the applicant reiterated their grounds for revision. They submitted that the impugned order on both the issues is contrary to facts and law and hence deserves to be quashed. The applicant requested that the written submission be taken on record.

7. Government has carefully gone through the relevant case records & written submissions and the impugned Order-in-Original and Order-in-Appeal. The issues to be decided in the instant revision application are twofold; viz. whether the original authority is required to determine the value of the exported goods under Section 4 of the CEA, 1944 with reference to the contract/purchase order etc. and whether the availment of CENVAT credit on inputs procured on payment of applicable duties which was utilised for payment of duty on the resultant products exported under the DFIA scheme in terms of Notification No. 40/2006-Cus dated 01.05.2006 as amended would debar the applicant from the benefit of rebate of excise duty paid on the exported goods under Rule 18 of the CER, 2002.

8.1 Government observes that the issue of valuation would arise as a consequence of the question of admissibility of rebate being decided in the affirmative. It would therefore be appropriate to first examine the issue of admissibility of rebate. The condition (v) of Notification No. 40/2006-Cus dated 01.05.2006 which lies at the root of the issue is reproduced below.

"(v) that the export obligation as specified in the said authorization (both in value and quantity terms) is discharged within the period specified in the said authorization or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorization and in respect of which facility under rule 18(rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of Rule 19 of the Central Excise Rules, 2002 or CENVAT credit under CENVAT Credit Rules, 2004 in respect of materials imported/procured against the said authorization has not been availed :"

8.2 A cursory reading of the condition (v) to Notification No. 40/2006-Cus dated 01.05.2006 reveals that the bar on availment of CENVAT credit is exclusively in respect of materials which have been imported/procured against the authorization. It is observed that in the present case the Assistant Commissioner had already verified this aspect and reduced it in writing while passing the order sanctioning rebate. On the other hand, the Commissioner(Appeals) has gone by the contents of para 4 of Board Circular No. 11/2009-Cus dated 25.02.2009 and averred that the applicant had procured inputs indigenously on payment of duty under DFIA scheme and that the lower authority had not brought out the issue of revenue safeguards. Government observes that the condition (v) of Notification No. 40/2006-Cus dated 01.05.2006 has been amended by Notification No. 17/2009-Cus dated 19.02.2009 by doing away with the bar on availment of CENVAT credit on inputs.

8.3 Shortly thereafter, the Section 93 of Finance(No. 2) Act, 2009 was retrospectively amended Notification No. 40/2006-Cus dated 01.05.2006. The relevant text of the Finance(No. 2) Act, 2009 is reproduced below.

"93. Amendment of Notification issued under Section 25 of the Customs Act. – (1) The notification of the Government of India, in the Ministry of Finance(Department of Revenue) number G.S.R. 260(E), dated the 1st May, 2006, issued under sub-section (1) of section 25 of the Customs Act shall stand amended and shall be deemed to have been amended in the manner as specified in column (3) of the Second Schedule, on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notification, shall be

deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notification as amended by this sub-section had been in force at all material times."

"THE SECOND SCHEDULE

(See section 93)

Sl. No.	*Notification number and date*	*Amendment*	*Date of effect of and amendment*
(1)	*(2)*	*(3)*	*(4)*
	G.S.R. 260(E) dated the 1st May, 2006, 40/2006-Customs dated the 1st May, 2006	*In the said notification in the opening paragraph, -*	*1st May, 2006*
		(iii) for condition (v), the following condition shall be substituted, namely : - *"(v) that the export obligation as specified in the said authorization (both in value and quantity terms) is discharged within the period specified in the said authorization or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorization :* *Provided that .....*	*1st May, 2006 to 18th February, 2009*

THE THIRD SCHEDULE"

8.4 On going through the text of the Finance(No. 2) Act, 2009, it is clear beyond doubt that the portion of condition (v) in Notification No. 40/2006-Cus dated 01.05.2006 which bars the availment of CENVAT credit has been rendered redundant by the retrospective amendment effected to the condition (v). It would be pertinent to note that the amendment by the Finance(No. 2) Act, 2009 retrospectively amends the notification from the date of its issue on 01.05.2006 till 18.02.2009 when it was prospectively amended in a similar manner by Notification No. 17/2009-Cus dated 19.02.2009. The Finance(No. 2) Act, 2009 was enacted after the issue of the OIO on 19.08.2009 and much before the impugned order was passed by the Commissioner(Appeals). However, the Commissioner(Appeals) has gone by the instructions contained in the CBEC Circular No. 11/2009-Cus dated 25.02.2009 to hold that the inputs procured domestically on payment of duty violate the DFIA scheme and are also not in conformity with Notification No. 40/2006-Cus dated 01.05.2006 as amended.

8.5 Government observes that there was no bar on availing CENVAT credit on the inputs utilised in the manufacture of exported goods in terms of the Notification No. 40/2006-Cus dated 01.05.2006 as amended, Rule 18 of the CER, 2002 and Notification No. 19/2004-CE(NT) dated 06.09.2004. The Circular No. 11/2009-Cus dated 25.02.2009 which has been relied upon by the Commissioner(Appeals) in the impugned order instructs to recover/safeguard revenue in cases where the exporter is availing CENVAT credit of duty paid on inputs used in the manufacture of goods exported under the DFIA scheme. While being mindful of this direction, one cannot lose sight of the fact that the circular does not advise rejection of rebate claim to remedy the availment of CENVAT credit of duty paid on indigenously procured raw materials where exporters are operating under the DFIA scheme. In terms of the circular, the Executive Commissionerates were duty bound to initiate appropriate measures to recover duties. As such, there is no justification for the rejection of rebate claim on these grounds.

8.6 The applicant has relied on various case laws to buttress their case. It is observed that the Government has dealt with several cases involving similar facts in revision. Besides the cases involving the applicant in the present case, the issue has received the attention of the Government In Re : Met Trade India Ltd.[2014(311)ELT 881(GOI)], In Re : Essel Foundaries (P) Ltd.[2012(280)ELT 587(GOI)], In Re : Essel Foundaries (P) Ltd.[2012(280)ELT 309(GOI)] and In Re : Aptar Beauty & Home India Pvt. Ltd.[2011(267)ELT 401(GOI)]. The text of Para M.9 of the Miscellaneous and

Legislative Amendments in the Explanatory Notes(Customs) for the Budget of 2009 was reproduced in the orders.

> *"M.9 Notification No. 40/2006-Customs dated 01.05.2006 has been amended retrospectively from its date of issue so as to allow the facility of rebate in respect of locally procured materials used in the manufacture of goods exported under the Duty Free Import Authorisation Scheme and carry out other related changes(Clause 92 of the Finance(No. 2) bill, 2009 refers)."*

The text of the Explanatory Notes dispels all doubts about the admissibility of rebate in such cases. It is obvious that the intention of the legislature in effecting the changes in Notification No. 40/2006-Cus dated 01.05.2006 was principally to allow the facility of rebate in respect of locally procured materials used in the manufacture of goods exported under the DFIA scheme.

9.1 In the context of the findings recorded by the Commissioner(Appeals) vis-à-vis the valuation of the exported goods, it is observed that there are several decisions of the Government of India to the effect that the FOB value of the exported goods is to be treated as their transaction value. Government observes that the rebate sanctioning authority has very meticulously calculated rebate amount to be granted by restricting the rebate amount to FOB values where the ARE-1 values shown are over and above the FOB values. The Commissioner(Appeals) has referred the CBEC Circular No. 510/06/2000-CX. dated 03.02.2000. Government observes that the said circular has been issued by the Board before the introduction of the concept of "transaction value" in section 4 of the Central Excise Act, 1944 whereas the exports in the present case have been effected in 2008. The assessment of central excise duty for the period after the introduction of section 4 from 01.07.2000 onwards would be covered by the new valuation rules. Hence, the instructions contained in the Board Circular dated 03.02.2000 would not be applicable to the new section 4 of the CEA, 1944.

9.2 With regard to the finding that the original authority has to first determine Section 4 value of the exported goods with reference to contract/purchase price, Government observes that this holding by the Commissioner(Appeals) effectively causes re-assessment on the exported goods. Government finds that in terms of the Section 4 which was in force from 01.07.2000 and in vogue during the period of dispute in 2008, where the price is the sole consideration for sale, the transaction value cannot be rejected. The aspect of whether the price was the sole

consideration for sale was within the knowledge of the Range Officer and the jurisdictional Assistant Commissioner who has sanctioned rebate. Since the jurisdictional Commissioner had reservations about the admissibility of rebate, their contentions would not have been that there was additional consideration flowing to the applicant to necessitate resort to the valuation rules. It would therefore follow that when the jurisdictional officers have accepted the value declared by restricting the rebate claim to the FOB value of the goods and accepting the transaction value, the question of re-opening the assessment and examining the contract/purchase order etc. would not arise. Hence, this finding recorded by the Commissioner(Appeals) regarding the valuation of the exported goods cannot sustain.

10. Government observes that the applicant has raised several grounds in the grounds for revision which carry substantial force. The applicant has also relied on various case laws. Since, the contentions based on which the lower appellate authority has passed the impugned order itself are untenable, therefore, there is no necessity to delve into these contentions individually.

11. Government hereby modifies the OIA No. 160-165/2014 dated 20.02.2014 passed by the Commissioner(Appeals-II), Bangalore by confirming and upholding the OIO No. 21/2009(R) dated 22.05.2009.

12. Revision Application is disposed off in the above terms.

Shrawan 8/11/2021

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 03-08 /2021-CX (SZ)/ASRA/Mumbai 08.01.2021

To,
M/s TTP Technologies (P) Ltd.,
No. 486/D, 13th Cross, IV Phase,
Peenya Industrial Area,
Bangalore- 560 071

Copy to:

1. Commissioner of Central Taxes & Central Excise, Bangalore North West Commissionerate,
2. Commissioner(Appeals), Bangalore-II, Central Taxes & Central Excise,

3. Deputy Commissioner, Central Taxes & Central Excise, North West Division-2, Bangalore North West Commissionerate,
4. Sr. P.S. to AS (RA), Mumbai,
5. Guard file,
6. Spare Copy