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F.No. 195/85/RA-08  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue... 5/8/17

Order No. 115/2017-CX dated 4-9-17 of the Government of India, passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under Section 35 EE of the Central Excise Act, 1944.

Subject : Revision Application filed under section 35 EE of the Central Excise Act, 1944 against the Order-in-Appeal No. IND-I/209/2007 dated 31.12.2007 passed by Commissioner of Central Excise (Appeals), Indore

Applicant : M/s Ritspin Synthetics Ltd., Indore

Respondent : Commissioner of Central Excise, Indore

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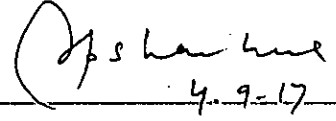
**ORDER**

A Revision Application No.195/85/2008-RA dated 24.3.2008 has been filed by Ritspin Synthetics Ltd., Indore, against the OIA No. IND-I/209/2007 dated 31.12.2007 passed by Commissioner of Central Excise (Appeals), Indore holding that the applicant is not eligible for rebate of duty in respect of duty paid on both inputs used in exported goods and on duty paid on exported goods. The applicant has claimed that as per Rule 18 of CCR they are eligible for rebate of duty paid on inputs used in the manufacture of export goods as well as in respect of the duty paid by the on export of finished goods.

2. The personal hearing was fixed on 4<sup>th</sup> September 2017 in this matter and it was attended by the applicant's advocate. During the hearing he mainly relied upon Supreme Court's decision in the case of M/s Spentex Industries Ltd. Vs. CCE, Nagpur and Others, 2015(324) ELT686 (SC) wherein it has been held that the rebate of duty paid on the inputs used in the export of manufactured goods and rebate on duty paid on the finished goods exported is admissible.

3. On examination of all the relevant records relating to above mentioned RA, it is found that the main issue whether manufacturer exporter is eligible only for rebate of duty in respect of inputs used in the manufacture of export goods or the rebate of duty paid on finished goods exported or is eligible for both inputs stage as well as finished goods stage has been now settled in the above referred decision of the Supreme Court in the case of M/s Spentex Industries Ltd. Vs. CCE, Nagpur and Others, 2015(324)ELT686(SC) and the CCE's review petitions have also been rejected by the Supreme Court by its Order dated 9<sup>th</sup> March 2016. Thus the issue involved in the applicant's RA is no more res-integra and as a result the applicant is eligible for rebate of duty in respect of central excise duty paid by him in respect of inputs used in the manufacturing of exported goods as well as for duty paid on finished export goods.

● Accordingly the Government set aside the orders of appeal and allows the RAs as mentioned above.

  
4.9.17

(R.P.Sharma )  
Additional Secretary (Revision Application)

M/s M/s Ritspin Synthetics Ltd  
Plot No.2, Kheda Industrial Area  
Pithampur, Distt. Dhar (M.P.)

G.O.I. Order No. 115/17-Cx dated 4-9-2017

Copy to:-

1. Commissioner of Central Excise & Customs, Indore Commissionerate, P.B. No.10, Manik Bagh Place, Indore-452001
2. Commissioner (Appeals-I) Customs & Central Excise, 4<sup>th</sup> Indralok Colony, Keshar Bagh-Road, Indore, M.P.
3. The Deputy Commissioner of Central Excise Division – Pithampur, Revenue Building, Sector-III, Pithampur, M.P.
4. ~~Shri~~ Shri Ramesh Nair, Advocate, Lakshmivihar, AG-192, Scheme No.54, Vijaynagar, Indore
5. PA to AS(Revision Application)
6. Guard File
7. Spare Copy.

ATTESTED

(Debjit Banerjee)  
STO (RA)