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SPEED POST



F.No. 195/188-189/07-RA, 195/242/07-RA, 195/74/08-RA  
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...

*S.P/17*

Order No: 116-119/2017-Cx dated 4-9-2017 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 Orders-in-Appeal Nos. listed in para 1 of this Order, passed by Commissioner of Central Excise (Appeals), Indore

Applicant : M/s Spentex Industries Ltd., Indore

Respondent : Commissioner of Central Excise, Indore

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**ORDER**

The following Revision Applications have been filed by M/s Spentex Industries Ltd., Indore, against the OIAs as mentioned against each R.A.

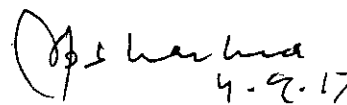
S.No.	Revision Application No.	OIA No. and date
1.	195/188-189/07-RA	IND-I/19-22/2007 dated 05.02.2007
2.	195/242/07-RA	IND-I/91/2007 dated 20.04.2007
3.	195/74/08-RA	IND-I/208/2007 dated 26.12.2007

The Commissioner of Central Excise (Appeals), Indore held in his orders that the applicant is not eligible for rebate of duty in respect of both duty paid on inputs used in exported goods and for 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 and their Vice-President. During the hearing they 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 of duty paid on the finished goods exported are admissible.

3. On examination of the of relevant records relating to above mentioned 4 RAs, 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 rebate of duty paid on both inputs stage as well as finished goods stage has been now settled in the above referred decision of the Supreme Court in the applicant's own case relating to a unit situated in

● Nagpur 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 RAs 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 them 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 Spentex Industries Ltd.  
Plot No.51-A, Industrial Area  
Sector-III, Pithampur

G.O.I. Order No. 116-119 /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. PA to AS(Revision Application)
5. Guard File
6. Spare Copy.

ATTESTED

(Debjit Banerjee)  
STO (RA)