

REGISTERED POST  
SPEED POST



**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**  
8<sup>th</sup> Floor, World Trade Centre, Cuffe Parade,  
Mumbai- 400 005

---

F.No.198/95 (I) to VII)/13-RA / 2230

Date of Issue: 09.12.2022

---

ORDER NO. 1181-1187 /2022-CX (WZ)/ASRA/MUMBAI DATED 08.12. 2022  
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.

Applicant : The Commissioner, CGST, Vapi.

Respondent : M/s Shree Meenakshi Food Products Pvt. Ltd.,  
Survey No. 179/1/5, Kuvapada Industrial Estate,  
Silli, Silvassa – 396 230.

Subject : Revision Applications filed under Section 35EE of Central Excise  
Act, 1944 against Order-in-Appeal No. VAP-EXCUS-000-APP-  
258 to 264-13-14 dated 26.08.2013 passed by the  
Commissioner (Appeals), Central Excise, Vapi.

**ORDER**

These Revision applications are filed by the Commissioner CGST, Vapi (hereinafter referred to as the 'Applicant') against the Orders-in-Appeal No. VAP-EXCUS-000-APP-258 to 264-13-14 dated 26.08.2013 passed by the Commissioner (Appeals), Central Excise, Vapi in the case of M/s Shree Meenakshi Food Products Pvt. Ltd., Silvassa (hereinafter referred to as the 'Respondent').

2. The Respondents are manufacturers of Pan Masala with Gutkha falling under CSH 24039990 of the First Schedule to the Central Excise Tariff Act, 1985. The impugned goods are notified under Section 3A of Central Excise Act, 1944. The respondents are clearing the said notified goods for home consumption as well as for export. The respondents are working under Compounded Levy Scheme and the duty is levied under Section 3A read with Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008 (hereinafter referred as "PMPM Rules") as notified under Central Excise Notification No. 30/2008-CE(NT) dated 01.07.2008. As per these rules, the factor relevant to the production of notified goods shall be the number of packing machines in the factory of manufacturer under Rule 5 of the PMPM Rules. The duty payable is to be calculated under Rule 7 of the said PMPM Rules read with Notification No. 42/2008-CE dated 01.07.2008, on the number of operating packing machines in the factory during the relevant period. The respondent filed 7 Rebate claims towards duty of Excise paid on the goods exported as per the procedure prescribed under Notification No. 32/2008-CE (NT) dated 01.07.2008 along with the supporting documents.

3.1 The rebate sanctioning authority rejected the rebate claims filed by the respondent vide Order in Originals as detailed below.

Sl. No.	OIO No. / Date	Amount of Rebate claimed (Rs.)
1.	661/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	910931

2.	662/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4035793
3.	663/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4035793
4.	664/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4035793
5.	665/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4035793
6.	666/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4554669
7.	667/DC/SLV-IV/Rebate/2012-13 dated 26.03.2013	4554669

3.2 The adjudicating authority had denied the rebate vide OIO Nos, 661 to 667/DC/SLV-IV/Rebate/2012-13 all dated 26.03.2013, on the grounds that the full duty liability has not been discharged as per Rule 14 of the Pan Masala Packing Machines ( Capacity Determination and Collection of Duty) Rules, 2008. Thus correct duty payment regarding exported goods cannot be ascertained.

4. Aggrieved by the said Orders in Original, the applicant had filed an appeal before the Commissioner (Appeals), Central Excise, Vapi on the following grounds.

a) The deemed quantity of production as specified in Rule 5 of PMPM Rules is same for the entire range covering Rs.2 but not exceeding Rs. 3.00 and there is no separate rate of duty for production of Rs.2.50 retail price pouches.

b) All conditions of Notification 32/2008-CE(NT) have been met by the appellant and is not disputed by the Adjudicating Authority.

c) Department has issued Show Cause Notice for demand of Rs. 15,68,06,452/- for the months of February 2012 and March 2012 for non-declared MRP pouches of Rs.2.50 which is a separate proceeding. In the present case, the Gutkha MRP Rs.3/- or Rs.4/- manufactured using machines on which duty has been paid, has been exported.

d) When the export has taken place on payment of duty, technical or procedural infraction are to be condoned and rebate be allowed.

5. The appellate authority vide Orders in Appeal No. VAP-EXCUS-000-APP-258 to 264-13-14 dated 26.08.2013 set aside the impugned Orders-in-Original with the direction to the original adjudicating authority to re-quantify the quantum of rebate after final outcome of the demand SCN dated 26.02.2013 and sanction the same if admissible in terms of the Notification No. 32/2008-CE (NT) dated 28.08.2008.

6. Aggrieved by the impugned Order in Appeal, the applicant-department have filed the instant Revision Applications on the following grounds:-

6.1(a) that in Para 7 of OIA, the Commissioner (Appeal) has taken note of the facts that the rebate claims have been rejected on the grounds that the respondent had short paid duty in as much as they had manufactured Pan Masala Gutkha with MRP 2.50 per pouch during the material months but they had not filed declaration for these goods and respective machines and had not paid duty on the machines used for the manufacture of these goods. Further, in Para 8 of OIA, he has agreed with the Adjudicating Authority that the rebate amount could not be computed correctly in absence of the total duty liability for the said months and compliance of Section 3A of Central Excise Act, 1944. However, he has held that the impugned order is pre mature and deserves to be set aside on this ground alone.

6.1(b) that the Commissioner (Appeal) has erred in arriving at the above conclusion as the Adjudicating Authority in his OIOs has clearly mentioned that it was not possible to co-relate the production of Rs. 2.5/- to any FFS machine specifically in absence of specific declaration and thus correct duty payment could not be ascertained beyond doubt. He ought to have agreed with the adjudicating authority's conclusion that when the duty payment on the exported goods is itself under cloud and not established clearly, the question of rebate of duty does not arise.

6.2 that in para-9 of the OIA, the Commissioner (A) ought to have rejected the assessee's contention that "the deemed quantity of production as specified in Rule 5 of PMPM Rules is same for entire range covering Rs. 2 but not exceeding Rs. 3.00/- and there is no separate rate of duty for production of Rs. 2.50/- pouches" as in the Instant case, it is not disputed by the assessee that they have manufactured pouches with MRP Rs. 2.50/- which was not declared by them in-the specific declarations as required under the Provisions of PMPM

(CDCD) Rules, 2008. Further, in Para 6 of the OIA, the Commissioner(A) himself has held that, for all purpose, MRP/RSP mentioned on the pouches of Gutkha or Pan masala(with or without tobacco)' is of much relevance."

6.3 that in Para 10 and 11 of OIA, the Commissioner (A) has erred in not finalizing by setting aside the OIO with the direction to adjudicating authority to re-quantify the quantum of rebate after final outcome of the demand Show Cause Notice 26.02.2013 and the sanction the same, if admissible, in terms of the notification No. 32/2008-CE(NT) dated 28.08.2008. The Adjudicating Authority has correctly rejected the rebate claim of the appellant on the basis of documents and material available on the records.

6.4 that in view of CBEC Instructions issued under F.No. 275/34/2006-CX.8A dated 18.02.10, Commissioner (Appeals) has no powers to remand the case and he shall after making such further enquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against. The Commissioner (A) has not appreciated the above instruction Issued by the Board. The Commissioner (A) is not vested with the power to remand back cases to the adjudicating authority consequent to the specific amendment in this regard carried out by the Finance Act, 2001 w.e.f. 11.5.2001. In other words, the power of remand, which was earlier conferred on the Commissioner (A) by the Finance Act, 1980, was specifically taken away by the Finance Act, 2001. The department relied on the following case laws:

(a) In the case of Commissioner of Central Excise, Vapi vs M/s. Patel Stationers Pvt. Ltd., the Hon'ble CESTAT vide No. A/10804 & 10805/WZB/AHD/2013 dated 01.05.13, has held that:-

*"the provision of section 35(B) of the Central Excise Act, 1944 has been amended, in terms, that the power of remanding the matter back by the Appellate Authority no more exists. In our considered view, if there is no power to remand matter back to the Adjudicating Authority, the First Appellate Authority has to decide the issue based on the records available with him. This is the view of the Hon'ble Apex Court in the case of Mill India Ltd. Vs CCE, Noida 2007(210) ELT. 188 (SC))*

(b) Hon'ble Supreme Court of India in Civil Appeal No. 6988 of 2005, in the case of MIL India Ltd. Vs. Commissioner of Central Excise, Noida (2007(210)ELT.188(SC)) as observed that:

*"In facts the power of remand by the Commissioner (A) has been taken away by amending Section 35A w.e.f. 11.5.2001 under the Finance Bill 2001. Under the notes to clause 122 of the said bill it is stated that clause 122 of the said bill seeks to amend Section 35A so as to withdraw the power of Commissioner (A) to remand matters back to the adjudicating authority for fresh consideration".*

6.5. that the SCN dated 26.02.2013 is pending with the Commissioner, Central Excise and Customs, Vapi and the rebate matter is being dealt by the Assistant Commissioner, Central Excise & Customs, Division-IV, Silvassa. They both are different adjudicating Authorities. Further, the SCN is relating to period of February and March, 2012, while Rebate claims are relating to export consignments cleared in months of March and April, 2012, thus both the matters are not fully related in terms of time too. Further the SCN is relating to non-declaration of Gutkha pouches of Rs. MRP 2.50, while the Rebate claims are relating to Gutkha pouches of Rs. 3/- and Rs.4/-.

6.6. Moreover, Section 11BB of Central Excise Act, 1944 reads:-

*If any duty ordered to be refunded under sub-section (2) of section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below five percent and not exceeding thirty per cent per annum as is for the time being fixed by the Central Government, by notification in the official gazette, on such duty from the date of receipts of such application till the date of refund of such duty:*

Thus, the Adjudicating Authority has to finalize the cases of rebate within prescribed time limit as per provision laid down in Central Excise Act, 1944. Thus the Adjudicating Authority could not wait for finalizing of SCN dated 26.02.2013. Therefore the adjudicating authority has rightly decided the case vide OIOs.

6.7. In view of the above stated facts the applicant department requested to restore the Orders In Original No. Nos. 661 to 667/DC/SLV- IV/Rebate/2012-13 all dated 26.03.2013 passed by the Deputy Commissioner, Central Excise & Customs, Div-IV Silvassa and pass necessary order, as deemed fit.

7. The Respondent filed cross objection against the appeal filed by the department. The cross objections filed in brief are as follows:

7.1 Revision Application by the department is not maintainable, hence not admissible & needs to be rejected.

7.2 Rule 7 of PMPM Rules, 2008 prescribes duty payable, to be read with Notification No.42/2008 dated 01.07.2008. Accordingly duty of Rs.54 lakhs per machine used for the production of Pan Masala containing tobacco having retail price per pouch exceeding Rs.2.00 but not exceeding Rs3.00, is determined. There is no separate rate of duty for production of Rs2.50 retail price pouches, and the duty payable is same for the entire category of retail price per pouch exceeding Rs2.00 but not exceeding Rs3.00. They have paid duty on the 4 machines used for the manufacture of pouches having retail sale price of Rs 2.50 along with on all other machines installed in their factory. In view of this there is no liability afresh, nor is there any violation of the PMPM Rules

7.3 Rule 6(6) applies to cases where parameters relating to determination of annual capacity of production are changed necessitating redetermination of annual capacity of production. As per Rules, annual capacity of production does not change even if the manufacture of pouches having RSP of Rs2.50 is declared. Rules of the PMPM Rules, 2008 provides for the criteria for determination of annual capacity of production. The table under the said rules shows that number of pouches per operating packaging machine per month for the category having RSP from 1.51 to Rs2.00 and from Rs2.01 to Rs3.00 is same, i.e., 53,35,200. Therefore there is no necessity of filing fresh declaration indicating MRP of Rs2.50 as it is very well covered by the range Rs2 to Rs3 the deemed quantity of production is same. When they filed the declaration initially, there was no intention to manufacture pouches having RSP of Rs2.50. When they started manufacture pouches having RSP of Rs2.50, as the parameters do not change duty liability as the complete range of Rs2.01 to Rs3.00 is approved, they did not make a fresh declaration.

7.4 That considering the issue from another angle, otherwise, has the claimant mistakenly not provided the declaration for these goods from the manufacturer. This is procedural lapses. Substantive benefit cannot be denied for procedural infractions No dispute about fulfilment of fundamental requirement - Rebate claim is admissible - Rule 18 of Central Excise Rules, 2002. The procedural lapse in not obtaining necessary permission from the

jurisdictional authority for extension of period of export is condonable, considering the fundamental requirement for rebate in excisable goods as its manufacture & subsequent export. They referred to the cases of Modern Process Printers [2006 (204) ELT 632 (GOI)] & Sanket Industries Ltd. [2011 (268) ELT 125 (GOI)] and Mangalore Chemicals and Fertilizers Ltd. v. Dy. Commissioner [1991 (55) ELT 437 (SC)] the Hon'ble Apex Court has clarified about substantive condition

7.5 The Respondent concluded that they are very much entitled to rebate of duty paid goods duly exported & interest thereupon at applicable rate as per Section 11 BB of the Act, on late payment of such rebate amount.

8. Personal hearing scheduled in this case on 16.01.2020, 22.01.2020, 25.02.2020, 19.03.2021 and 26.03.2021. However, no one appeared before the Revisionary Authority for personal hearing on any of the appointed dates for hearing. Since sufficient opportunity for personal hearing has been given in the matter, the case is taken up for decision on the basis of the available records.

9. Government has carefully gone through the relevant case records and perused the impugned Orders-in-Original, Orders-in-Appeal and Revision Applications.

10. The facts briefly stated are that the respondent's hold Central Excise Registration Certificate and are engaged in the manufacture of Pan Masala containing tobacco commonly known as Gutkha falling under Chapter Heading No. 24039990 of the First Schedule to the Central Excise Tariff Act, 1985 which was brought under the Compounded Levy Scheme with effect from 1.07.2008 as per the PMPM Rules, 2008 notified vide Notification 30/2008-CE (NT) dated 01.07.2008.

11. Government observes the issue involved in this case pertains to the rebate claims filed by the respondents which were rejected by the adjudicating authority on the grounds that in the months of February 2012 and March



2012 they had filed declaration in Form 1 & 2 under Rule 6 and 9 of PMPM Rules 2008 for the manufacture of Pan Masala without Tobacco and containing Tobacco (Gutkha) having MRP of Re. 1, Re. 1.50, Re2.00, Re. 3.00 and Re. 4.00 only. However, they had manufactured the product viz Pan Masala containing Tobacco (Gutkha) having MRP 2.50 but had not filed declaration in Form 1 & 2 which led to short payment of duty for these months. Commissioner Vapi has issued a Show Cause cum Demand Notice dated 26.02.2013 for the said short payment. In respect of the rebate claim the Adjudicating authority held that though the respondent has exported Pan Masala containing Tobacco having MRP 3 and 4, the rebate amount cannot be computed correctly in absence of the total duty liability for the said months and compliance of Section 3A.

12. Commissioner Appeal vide his Orders in Appeal directed the adjudicating authority to re-quantify the quantum of rebate after final outcome of the demand SCN dated 26.02.2013 and sanction the same if admissible in terms of the Notification No. 32/2008-CE (NT) dated 28.08.2008. The department has filed the impugned Revision Application on the grounds that the Commissioner Appeal is not vested with the power to remand back cases to the adjudicating authority consequent to the specific amendment in this regard carried out by the Finance Act, 2001 w.e.f. 11.5.2001.

13. While going through the Commissioner Appeal's Order, Government finds that Commissioner Appeal's Order is based on the belief that the adjudicating authority has rejected the rebate claim only due to the Show cause Notice dated 26.02.2013 issued by the Commissioner for short payment of duty. This is found to be not correct on the following grounds:

a) the adjudicating authority has given his findings after going into the details pointwise;

b) The adjudicating authority in his Order has clearly given the grounds for rejecting the rebate claim which is as follows:

*"I do not find other objection raised in the SCN as sustainable. However, I do not agree with the defence submission and I find that in the month of February, 2012 and March, 2012 the claimant were operating different no. Of FFS Pouch making machines installed in their factory for manufacturing of Pan Masala without tobacco and Pan Masala containing tobacco (Gutkha) of different MRP viz. Rs.1/-, Rs. 1.50/-, Rs. 2.00/-, Rs. 3.00/- and Rs. 4.00/- and they have filed specific declaration in Form 1 & 2 under Rule 6 & 9 of Pan Masala Packing Machine (Capacity Determination and Collection of Duty) Rules, 2008 for the same. They were discharging duty on the same as detailed in Annexure A. Whereas on scrutiny of ER-1 return For the month of February, 2012 & March, 2012, it is noticed that the claimant were also manufacturing the product Pan Masala containing Tobacco (Gutkha) having MRP Rs. 2.50/-, which was not declared specifically in Form 1 & 2.*

*I further find that proviso (vi) of the Rule 9 ibid prescribes that 'Provided also that in case it is found that a manufacturer has manufactured goods of those retail sale prices, which have not been declared by him in accordance with provisions of these rules or has manufactured goods in contravention of his declaration regarding the plan or details of the part or section of the factory premises intended to be used by him for manufacture of notified goods of different retail sale prices and the number of machines intended to be used by him in each of such part or section, the rate of duty applicable to goods of highest retail sale price so manufactured by him shall be payable in respect of all the packing machines operated by him for the period during which such manufacturing took place'.*

*Thus, the claimant has short paid Rs. 8,75,00,000/- in the month of Feb-2012 and Rs. 6,93,06,452/- In the month of March-2012 (Total differential duty Rs. 15,68,06,452/-) for which a Demand/Show Cause Notice No. V(Ch.21)3-07/Dem/2013 dated 26.02.2013 has been Issued to them by Hon'ble Commissioner, Vapi. Accordingly I find that the claimant has not discharged their full duty liability.*

*I find that when full duty liability has not been discharged, the amount of duty attributed to the exported goods cannot be clearly established from Central Excise records. I find that it is not possible to co-relate the production of Rs. 2.5/- to any FFS machine specifically in absence of specific declaration.*

c) Government refers to the relevant statutory provisions to the case. Section 3A of the Central Excise Act, 1944 makes provision for "Power of Central Government to charge excise duty on the basis of capacity of production in respect of notified goods". Sub-section (3) thereof provides that the duty of excise on notified goods shall be levied, at such rate, on the unit of production or, as the case may be, on such factor relevant to the production, as the Central Government may, by notification in the Official Gazette, specify, and collected in such manner as may be prescribed. Thus, sub-rule (3) provides for the rate of duty and the manner in which such duty is to be collected and the proviso thereto provides for abatement of duty on a proportionate basis if the factory producing notified goods does not produce notified goods for a continuous period of fifteen days or more. Therefore, the proviso limits the collection of duty to the extent specified therein. Further, as per Sub- Rule 4 of the PMPM Rules, 2008, the factor relevant to the production of notified goods shall be the number of packing machines in the factory of the manufacturer.

d) On going through the Orders in Original, Government finds that in this case the Assistant Commissioner vide his letter dated 02.03.2012, had determined the annual capacity of production installed for calculation of duty as 36 machines whereas the jurisdictional range officer vide his letter dated 13.04.2012 has reported that the respondent had used 42 machines installed in the manufacture of the said goods. It was found from the report that they had manufactured Pan Masala containing Tobacco MRP 2.50, but not declared the same to the department.

e) The Government also finds that the Sub-rule (4), (5) and (8) of Rule 6 and Rule 8 of PMPM Rules, 2008 are relevant to the present issue. The same read as under:-

*"Rules 6. Declaration to be filed by the manufacturer-*

*- (1) A manufacturer of notified goods shall, immediately on coming into force of these rules, and, in any case, not later than ten days, declare, in Form 1, -*

*(i).....*

*(viii) description of goods to be manufactured including whether pan masala or gutkha or both are to be manufactured, their brand names, etc;.....*

*(4) The number of operating packing machines during any month shall be equal to the number of packing machines installed in the factory during that month.*

*(5) The machines which the manufacturer does not intend to operate shall be uninstalled and sealed by the Superintendent of Central Excise and removed from the factory premises under his physical supervision:*

***Provided*** that in case it is not feasible to remove such packing machine out of the factory premises, it shall be uninstalled and sealed by the Superintendent of Central Excise in such a manner that it cannot be operated.....

*Rules 8. Alteration in number of operating packing machines-*

*In case of addition or installation or removal or uninstallation of a packing machine in the factory during the month, the number of operating packing machine for the month shall be taken as the maximum number of packing machines installed on any day during the month:*

***Provided*** that in case a manufacturer commences manufacturing of goods of a new retail sale price during the month on an existing

*machine, it shall be deemed to be an addition in the number of operating packing machine for the month:*

***Provided*** further that in case of non-working of any installed packing machine during the month, for any reason whatsoever, the same shall be deemed to be operating packing machine for the month.”

14. On perusal of the Rule 6(viii) of PMPM Rules as above, it noticed that the manufacturer of the notified goods operating under PMPM Rules must file declaration with the competent authority giving details such as description of notified goods to be manufactured with their brand names. In common parlance, it is understood that the name, symbol, sign, product, service, logo, person, or any other entity that makes you distinguish a product from a clutter of products is known as a Brand. Also, anything that helps the customers to identify the product and distinguish the product from each other can be attributed as brand of the product. In the instant case the very fact that the respondent were attaching the gram, MRP, etc other specific features to the name of product while marketing it, shows that the intention is to convey the distinguishing features of the products to their customers. Being reason to choose, the Government holds that, attachment of these words, gram, MRP and other specific features to product name makes the products fall under different brands. Government finds that the Respondent had filed declaration of 36 FFS machines for the month of February and March, 2012,

- a) 04 FFS Machines for manufacturing Pan Masala of MRP Rs.1.00 per pouch;
- b) 16 FFS Machines for manufacturing Vazir, King, Power Gutkha of MRP Rs1.00 per pouch;
- c) 01 FFS Machines for manufacturing Society Gutkha of MRP Rs.1.50 per pouch;
- d) 05 FFS Machines for manufacturing Goa 1000 Gutkha of MRP Rs.2.00 per pouch;

- e) 06 FFS Machines for manufacturing Goa 1000 Gutkha (Local and Export) of MRP Rs.3.00 per pouch;
- f) 04 FFS Machines for manufacturing Goa Gutkha and Goa 1000 Gutkha of MRP Rs.4.00 per pouch;

However, it is observed that the respondent had not declared the 06 FFS Machines for manufacturing J.M Gutkha of MRP Rs.2.50 per pouch in the declaration filed with the department under Rule 6 and 8 of PMPM Rules. The Respondent, being manufacturer of notified goods, were expected to be more accurate while filing the declaration under Rule 6 of the PMPM Rules. In fact it is observed from the cross objection filed by the Respondent that they have themselves stated that 'when they started manufacture pouches having RSP of Rs.2.50, as the parameters do not change duty liability as the complete range of Rs. 2.01 to Rs3.00 is approved, they did not make a fresh declaration'. Thus the respondent did not declare the 6 FFS machines and did not discharge the duty liability on these machines and in absence of the same the amount of duty credited to the exported goods cannot be established. Hence, the rebate claim has been rightly rejected by the adjudicating authority on merits and not only on the basis that the Show cause notice issued by the Commissioner has not been decided.

15. In view of above discussion, Government holds that the Commissioner Appeal has erred in setting aside the impugned Orders in Original and directing the adjudicating authority to recalculate the rebate claim. The adjudicating authority has rightly rejected the rebate claims under Rule 18 of Central Excise Rules, 2002 read with Rule 14 of the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008.

16. Government, therefore, sets aside the Orders in Appeal No. VAP-EXCUS-000-APP-258 to 264-13-14 dated 26.08.2013 passed by the Commissioner (Appeals), Central Excise, Vapi.

17. The revision applications filed by the applicant are hereby allowed.

*Shrawan*  
8/12/22  
(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio  
Additional Secretary to Government of India

To

1. The Commissioner of CGST & Central Excise,  
Daman, GST Bhavan, RCP Compound, Vapi-396191.
2. M/s. Shree Meenakshi Food Products Pvt. Ltd.,  
Survey No. 179/1/5, Kuvapada Industrial Estate,  
Silli, Silvassa - 396 230
3. M/s. Shree Meenakshi Food Products Pvt. Ltd.,  
A/203, Universal Business Park, Chandivali Farm,  
Off Saki Vihar road, Andheri East,  
Mumbai-72

ORDER NO. <sup>1181-1187</sup> /2022-CX (WZ) /ASRA/MUMBAI DTD 08.12.2022

Copy to :

1. The Commissioner of GST & CX, Surat Appeals, 3<sup>rd</sup> floor, Magnus Building, Althan Canal Road, Near Atlanta Shopping Centre, Althan, Surat- 395 017.
2. Shri G. Vidhyadhar Reddy (Consultant), Questcom Consultancy Services, D.No.8-2-598/A/7, 1<sup>st</sup> Floor, Road No.10, Banjara Hills, Hyderabad - 500034
3. Sr. P.S. to AS (RA), Mumbai.
- ✓ 4. Guard File.