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F.No.195/65-68/12-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

Date of Issue..23.10.13

ORDER NO. 1332-1335/2013-CX DATED 23-10-2013 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI D.P.SINGH, JOINT 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 No.CS/96-99/DMN/NDMN/2011-12 dated 16.11.2011 passed by the Commissioner of Central Excise (Appeals), Daman.

Applicant : M/s Pidilite Industries Ltd., Daman

Respondent : Commissioner, Central Excise, Daman, 3rd Floor, Adarshdham Bldg., Daman Road, Vapi-396 191.

ORDER

These revision applications are filed by M/s Pidilite Industries Ltd., Daman, against the orders-in-appeal No.CS/96-99/DMN/NDMN/2011-12 dated 16.11.2011 passed by the Commissioner of Central Excise (Appeals), Daman with respect to orders-in-original passed by the Assistant Commissioner of Central Excise, North Daman.

2. Brief facts of the case are that the applicant had cleared goods for export under claim for rebate under self-removal procedure. The claimant filed rebate claims for the goods exported by them. The applicant was issued show cause notices proposing rejection of claims on the ground that the goods cleared from the factory of applicant were transported to Bhiwandi and stored in their godown there. Subsequently, the goods were stuffed in containers and exported from there and thereby not satisfied condition of direct export appearing at para 2(a) of the Notification No.19/2004-CE(NT) dated 06.09.2004. Out of 4 claims, one rebate claim was rejected on the ground that rebate claim was filed after expiry of one year and was time barred. The Adjudicating Authority vide impugned orders-in-original rejected the rebate claims.
3. Being aggrieved by the impugned orders-in-original, the applicant filed appeals before Commissioner (Appeals) who rejected the same.
4. Being aggrieved by the impugned orders-in-appeal, the applicant has filed these revision applications under Section 35EE of the Central Excise Act, 1944 before Government on following grounds:
 - 4.1 While issuing the Circular No.294/10/97-CX dated 30.1.1997, intention of the Board was to ensure that in certain cases where the goods could not be exported directly from the place of the manufacturer (e.g. Merchant exporters), was to ensure that the goods exported should remain in original factory packed i.e. the goods should be clearly identifiable with the goods actually exported. The details of the goods mentioned in the application made as per this circular is required to match with that of the factory invoice and AR4 (presently ARE-1).

When the jurisdictional Superintendent of Central Excise, before whom such application is made, is convinced about the identity of the goods, may allow export of the same. In the instant case, although such application was not made, but all the relevant provisions were strictly adhered to viz. (1) obtaining NOC from jurisdictional Assistant Commissioner for Excise supervision of export consignment, (2) obtaining 'stuffing permission' from the port of export, (3) submission of the export invoice and ARE-1 issued by the factory. And only when the jurisdictional Central Excise Officers were satisfied with the identity of the goods which were in original factory packed condition, did they allow stuffing of the export containers and sealed them in their supervision. In fact all the procedures laid down in the above circular have been carried out with the absolute knowledge and supervision of the concerned Central Excise as well as Customs Department. The factum of export of the goods against which the instant rebate claims were filed, has never been disputed. Thus for all practical purposes, the procedures laid down in the said Circular, has been complied with by the applicant.

4.2 The goods meant for export were cleared from the factory under cover of export invoice issued under Rule 11 of the C. Ex. Rules, 2002 along with the corresponding ARE-1. Such goods are stuffed in the export container at Bhiwandi godown and allowed for export by the jurisdictional Excise authorities, only after they are satisfied that the export goods are clearly identifiable with those that were cleared from the factory. The commissioner (Appeals) in his findings at para 5.2 of the impugned order-in-appeal has accepted the fact that there is no dispute on the clearance of the goods on payment of duty. The Commissioner (Appeals) obviously referred to the goods that were exported and against which claim for rebate has been filed. In para 5.3 of the said order, he has also acknowledged the factum of export where he has noticed that the goods covered under the ARE-1 were exported under one or more Shipping Bills and in some cases the Shipping Bills either contained goods of part/full goods of a particular ARE-1 or ARE-1s. This observation of the Commissioner (Appeals), indicates that he had in fact

correlated the goods mentioned in the ARE-1s to that of the goods exported under the corresponding shipping bills. Moreover, the Commissioner (Appeals) by concluding that it is not possible to correlate the goods cleared from the factory under ARE-1 were the same goods that were exported, in fact contradicts the export supervision of the Central Excise officers who has duly verified and supervised the stuffing and export procedures in respect of the goods cleared under the relevant ARE-1s. The Department has at no point of time, pointed out any discrepancy of whatsoever nature, in respect of the goods that were cleared from the factory under ARE-1 and those that were exported under the corresponding Shipping Bills. The foreign remittances received against the export of such goods stands testimony of the factum of export. The co-relation or the lack of it, in respect of the goods dispatched from the factory for export and the goods that were actually exported, was never the subject of the impugned show cause notices. Thus, the impugned orders-in-appeal travelled beyond the scope of Show Cause Notices.

4.3 Notification **No.19/2004-CE(NT) dated 6.9.2004**, stipulates conditions and limitations in para (2) (a) to (f). Para (2) lays down the condition –

"that the excisable goods shall be exported after payment of duty, directly from a factory or warehouse, except as otherwise permitted by the Central Board of Excise and Customs by a general or special order.

Thus it illustrates that the exporter has been provided the option to export the goods either from the factory or warehouse and also from any other place albeit with the permission of the Board. When such flexibility is provided, the provisions of law though needs to be followed but cannot be termed as 'substantive'. Such provision can be more appropriately clubbed under 'procedures'."

4.4 The applicant has also relied upon various case laws in favour of their contention.

5. Personal hearing scheduled in this case on 22.9.2013 was attended by Shri Satish Talnikar, Head (Indirect Taxes) on behalf of the applicants who reiterated the grounds of revision application. Nobody attended hearing on behalf of department.
6. Government has carefully gone through the relevant case records and perused the impugned orders-in-original and orders-in-appeal.
7. On perusal of case records, Government observes that the instant rebate claims were held inadmissible on the ground that goods were not exported direct from factory or warehouse as laid down in condition 2(a) of Notification No.19/04-CE(NT) dated 6.9.04 and the relaxed procedure laid down in CBEC Circular No.294/10/97-Cx dated 30.1.97 was not followed. Out of 4 claims; one rebate claim was rejected on the ground that rebate claim was filed after expiry of one year and was time barred. The impugned orders-in-original were upheld by Commissioner (Appeals). The applicant has now filed these revision applications on grounds mentioned in para (4) above.
8. In one of the case covered vide order-in-original No.V/18-877 to 879/10-11/R dated 15.2.2011, the rebate claims were rejected as time barred. The applicant in their reply to SCN covered vide above said order-in-original gave details of date of shipment in chart, which is reproduced as below:

ARE 1 Nos	Description of Goods	ARE1 Total quantity	Exported quantity dt. of export	Balance quantity & dt. of export
AC/NDMN/IV/251/08-09 dt. 13.10.2008	FV CA 777 (650 ml)	300 Boxes	300 Boxes 02.01.09	Nil
	FV CA 777 (3.8 ltr)	450 Boxes	Nil	200 Boxes 12.03.09 250 Boxes 19.06.09
AC/NDMN/IV/277/2008-09 dated 04.11.2008	FV CA 777(650 ml)	200 Boxes	200 Boxes 06.11.08	Nil
	FV AC Prefab(15 ltr)	550 Boxes	250 Boxes 06.11.08	300 Boxes 20.06.09
AC/NDMN/IV/288/2008-09 dated 10.11.2008	FV AC (15 ltr)	450 Boxes	200 Boxes 20.01.09	250 Boxes 07.07.09
	FV CA 777 (3.8 ltr.)	400 Boxes	225 Boxes 11.02.09	175 Boxes 07.07.09
	FV CA 777(650 ml)	292 Boxes	292 Boxes 20.01.09	NIL

It has been mentioned by the original authority in order-in-original dated 15.2.2011 that the rebate claim in all the above AREs-1 were filed on 31.8.2010. While, the above table shows that the last shipment was made on 7.7.2009. As such, the rebate claims were filed beyond one month stipulated time period.

9. Government notes that as per explanation (a) to section 11B, refund includes rebate of duty of excise on excisable goods exported out of India or excisable materials used in the manufacture of goods which are exported. As such the rebate of duty on goods exported is allowed under Rule 18 of the Central Excise Rules, 2002 read with Notification No.19/2004-CE(NT) dated 06.09.2004 subject to the compliance of provisions of section 11B of Central Excise Act, 1944. The explanation A of section 11B has clearly stipulated that refund of duty includes rebate of duty on exported goods. Since the refunds claim is to be filed within one year from the relevant date, the rebate claim is also required to be filed within one year from the relevant date. As per explanation B(a)(i) of Section 11B, the relevant date for filing rebate claim means:-

"(a) in the case of goods exported out of India where a refund of excise duty paid is available in respect of the goods themselves or, as the case may be, the excisable materials used in the manufacture of such goods.-

(i) If the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are load, leaves India, or"

There is no ambiguity in provision of section 11B of Central Excise Act, 1944 read with Rule 18 of the Central Excise Rules, 2002 regarding statutory time limit of one year for filing rebate claims.

10. Applicant has given various reasons for filing rebate claim after a stipulated period of one year. In addition, he contended that delay in filing rebate claim is a procedural lapse and same may be condoned as the substantial benefit cannot be denied to them due to procedural infractions. In this regard, Government observes that filing of rebate claim within one year is a statutory requirement which is mandatory to be followed. The statutory requirement can be condoned only if there is such provisions under Section 11B. Since there is no provision for

condonation of delay in terms of Section 11B, the rebate claim has to be treated as time barred.

11. Government notes that rebate claims filed after one year being time barred cannot be sanctioned as categorically held in the case laws/judgments cited below:

11.1 Hon'ble High Court of Gujrat in its order dated 15.12.2011 in the case of IOC Ltd. Vs. UOI (SCA No. 12074/2011) has held as under:-

"We are unable to uphold the contention that such period of limitation was only procedural requirement and therefore could be extended upon showing sufficient cause for not filing the claim earlier. To begin with, the provisions of Section 11B itself are sufficiently clear. Sub-section (1) of Section 11E, as already noted, provides that any person claiming refund of any duty of excise may make an application for refund of such duty before the expiry of one year from the relevant date. Remedy to claim refund of duty which is otherwise in law refundable therefore, comes with a period of limitation of one year. There is no indication in the said provision that such period could be extended by the competent authority on sufficient cause being shown.

Secondly, we find that the Apex Court in the case of Mafatlal Industries Ltd. v. Union of India, (1997) 5 SCC 536 had the occasion to deal with the question of delayed claim of refund of Customs and Central Excise. Per majority view, it was held that where refund claim is on the ground of the provisions of the Central Excise and Customs Act whereunder duty is levied is held to be unconstitutional, only in such cases suit or writ petition would be maintainable. Other than such cases, all refund claims must be filed and adjudicated under the Central Excise and Customs Act, as the case may be. Combined with the said decision, if we also take into account the observations of the Apex Court in the case of Kirloskar Pneumatic Company (supra), it would become clear that the petitioner had to file refund claim as provided under Section 11B of the Act and even this Court would not be in a position to ignore the substantive provisions and the time limit prescribed therein.

The decision of the Bombay High Court in the case of Uttam Steel Ltd. (supra) was rendered in a different factual background. It was a case where the refund claim was filed beyond the period of six months which was the limit prescribed at the relevant time, but

within the period of one year. When such refund claim was still pending, law was amended. Section 11B in the amended form provided for extended period of limitation of one year instead of six months which prevailed previously. It was in this background, the Bombay High Court opined that limitation does not extinguish the right to claim refund, but only the remedy thereof. The Bombay High Court, therefore, observed as under:

"32. In present case, when the exports were made in the year 1999 the limitation for claiming rebate of duty under Section 11B was six months. Thus, for exports made on 20th May 1999 and 10th June 1999, the due date for application of rebate of duty was 20th November 1999 and 10th December, 1999 respectively. However, both the applications were made belatedly on 28th December 1999, as a result, the claims made by the petitioners were clearly time-barred. Section 11B was amended by Finance Act, 2000 with effect from 12th May 2000, wherein the limitation for applying for refund of any duty was enlarged from 'six months' to 'one year'. Although the amendment came into force with effect from 12th May, 2000, the question is whether that amendment will cover the past transactions so as to apply the extended period of limitation to the goods exported prior to 12th May 2000?"

11.2 The Hon'ble CESTAT, South Zonal Bench, Chennai in the case of Precision Controls vs. Commissioner of Central Excise, Chennai 2004 (176) ELT 147 (Tri.-Chennai) held as under:

"Tribunal, acting under provisions of Central Excise Act, 1944 has no equitable or discretionary jurisdiction to allow a rebate claim de hors the limitation provisions of Section 11B *ibid* – under law laid down by Apex Court that the authorities working under Central Excise Act, 1944 and Customs Act, 1962 have no power to relax period of limitation under Section 11B *ibid* and Section 27 *ibid* and hence powers of Tribunal too, being one of the authorities acting under aforesaid Acts, equally circumscribed in regard to belated claims – Section 11B of Central Excise Act, 1944 – Rule 12 of erstwhile Central excise Act, 1944 – Rule 18 of the Central Excise Rules, 2002. – Contextually, in the case of Uttam Steel Ltd. also, the Hon'ble Bombay High Court allowed a belated rebate claim in a writ petition filed by the assessee. This Tribunal, acting under the provisions of the Central Excise Act, has

no equitable or discretionary jurisdiction to allow any such claim de hors the limitation provisions of Section 11B."

11.3 Further, it has been held by the Hon'ble Supreme Court in the case of Collector Land Acquisition Anantnag & Others vs. Ms. Katji & Others reported in 1987 (28) ELT 185 (SC) that when delay is within condonable limit laid down by the statute, the discretion vested in the authority to condone such delay is to be exercised following guidelines laid down in the said judgment. But when there is no such condonable limit and the claim is filed beyond time period prescribed by statute, then there is no discretion to any authority to extend the time limit.

11.4 Hon'ble Supreme Court has also held in the case of UOI vs. Kirloskar Pneumatics Company reported in 1996 (84) ELT 401 (SC) that High Court under Writ jurisdiction cannot direct the custom authorities to ignore time limit prescribed under Section 27 of Customs Act, 1962 even though High Court itself may not be bound by the time limit of the said Section. In particular, the Custom authorities, who are the creatures of the Customs Act, cannot be directed to ignore or cut contrary to Section 27 of Customs Act. The ratio of this Apex Court judgment is squarely applicable to this case, as Section 11B of the Central Excise Act, 1944 provides for the time limit and there is no provision under Section 11B to extend this time limit or to condone any delay.

11.5 In a very recent judgement, Hon'ble High Court of Bombay in the case of Everest Flavours Ltd. Vs. UOI reported as 2012 (282) ELT 481 (Bom) vide order dated 29.03.2012 dismissed a WP No. 3262/11 of the petitioner and upheld the rejection of rebate claim as time barred in terms of section 11B of Central Excise Act 1944. Hon'ble High Court has observed in para 11 & 12 of its judgement as under:-

"11. Finally it has been sought to be urged that the filing of an export promotion copy of the shipping bill is a requirement for obtaining a rebate of excise duty. This has been contraverted in the affidavit in reply that has been filed in these proceedings by the Deputy Commissioner (Rebate), Central Excise. Reliance has been placed in the reply upon Paragraph 8.3 of the C.B.E. & C. Manual to which a reference has been made above, and on a Trade Notice dated 1 June 2004 which

is issued by the Commissioner of Central Excise and Customs Paragraph 8.3 of the Manual makes it abundantly clear that what is required to be filed for the sanctioning of a rebate claim is, inter alia, a self-attested copy of the shipping bill. The affidavit in reply also makes it clear that under the Central Excise rules, 2002 there are two types of rebates: (i) A rebate on duty paid on excisable goods and (ii) A rebate on duty paid on material used in the manufacture or processing of such goods. The first kind of rebate is governed by Notification No. 19/2004 dated 6 September 2004. In the case of the rebate on duty paid on excisable goods, one of the documents required is a self-attested copy of the shipping bill. For the second kind of rebate a self-attested copy of the export promotion copy of the shipping bill is required. Counsel appearing on behalf of the petitioner sought to rely upon a Notification issued by the Central Board of Excise and Customs on 1 May 2000. However, it is abundantly clear that this Notification predates the Manual which has been issued by the Central Board of Excise and Customs. The requirement of the Manual is that it is only a self-attested copy of the shipping bill that is required to be filed together with the claim for rebate on duty paid on excisable goods exported.

12. For the aforesaid reasons, we hold that the authorities below were justified in coming to the conclusion that the petitioner had filed an application for rebate on 17 July 2007 which was beyond the period of one year from 12 February 2006 being the relevant date on which the goods were exported. Where the statute provides a period of limitation, in the present case in Section 11B for a claim for rebate, the provision has to be complied with as a mandatory requirement of law."

From above, it is ample clear that when the rebate claims are filed after stipulated one year as mentioned in Section 11B of the Central Excise Act, the rebate claims are liable to be rejected on time limitation. Government finds that original authority has rightly rejected this rebate claim which was filed beyond stipulated one year.

12. The applicant has contended that the goods can be exported from factory or warehouse or any other place permitted by the CBEC by a general or special order. The CBEC vide Circular No.294/10/97-Cx dated 30.1.97 has prescribed the procedure for export of goods from place other than factory or warehouse.

Applicants have stated that they have complied with requirement of the said circular dated 30.1.97

13. Government notes that the admissibility of these rebate claims mainly depends on the compliance of provisions and procedure laid down in CBEC Circular dated 30.01.97. The relevant paras of said Circular are as under:

- "8.1 An exporter; (including a manufacturer-exporter) desiring to export duty paid excisable goods (capable of being clearly identified) which are in original factory packed condition/not processed in any manner after being cleared from the factory stored outside the place of manufacturer should make an application in writing to the Superintendent of Central Excise in-charge of the Range under whose jurisdiction such goods are stored. This application should be accompanied with form AR4 duly completed in sixuplicate, the invoice on which they have purchased the goods from the manufacturer or his dealer and furnish the following information:*
- (a) Name of Exporter*
 - (b) Full description of excisable goods alongwith marks and/or numbers*
 - (c) Name of manufacturer of excisable goods*
 - (d) Number and date of the duty paying document prescribed under Rule 52A under which the excisable goods are cleared from the factory and the quantity cleared.*
 - (e) The rate of duty and the amount of duty paid on excisable goods.*
- 8.2 The AR4 form should have a progressive number commencing with Sl. No.1 for each financial year in respect of each exporter with a distinguishing mark. Separate form should be made use of for export of packages/consignments cleared from the same factory/warehouse under different invoices or from the different factories/warehouses. On each such form it should be indicated prominently that the goods are for export under claim of rebate of duty.*
- 8.3 On receipt of the above application and particulars, the particulars of the packages/goods lying stored should be verified with the particulars given in the application and the AR-4 form, in such manner and according to such procedure as may be prescribed by the Commissioner.*

- 8.4 *If the Central Excise Officer deputed for verification of the goods for export is satisfied about the identity of the goods, its duty paid character and all other particulars given by the exporter in his application and AR-4, he will endorse such forms and permit the export.*
- 8.5 *The exporter will have to pay the supervision charges at the prescribed rates for the services of the Central Excise Officer deputed for the purpose.*
- 8.6 *The disposal of different copies of AR4 forms should be in the following manner:*
- (i) the original and duplicate copies are to be returned to the exporter for being presented by him alongwith his shipping bill, other documents and export consignment at the point of export.*
 - (ii) triplicate and quadruplicate copies to be sent to the Superintendent Incharge of the Range in whose jurisdiction the factory from which the excisable goods had been originally cleared on payment of duty is situated. That Superintendent will requisition the relevant invoice duty paying document which the manufacturer shall handover to the Superintendent promptly under proper receipt and the Superintendent will carry out necessary verification, and certify the correctness of duty payment on both triplicate & quadruplicate copies of AR4. He will also endorse on the reverse of manufacturers' invoice "GOODS EXPORTED - AR-4 VERIHED", (and return it to the manufacturer under proper receipt). He will forward the triplicate copy to the Maritime Commissioner of the Port from where the goods were/are exported. The quadruplicate copy will be forwarded to his Chief Accounts Officer. The Range Superintendent will also maintain a register indicating name of the exporter. Rangel Division/Commissionerate indicating name of the exporter's godown'warehouse etc.' are located end where AR-4 is prepared, AR-4 No. and date, description of item corresponding invoice No. of the manufacturer; remarks regarding verification, date of dispatch of triplicate & quadruplicate copy.*
 - (iii) the quintuplicate copy is to be retained by the superintendent Incharge of the Range from where the goods have been exported for his record.*
 - (iv) the sextuplicate copy will be given to the exporter for his own record.*

8.7 The goods, other than ship stores, should be exported within a period of six month from the date on which the goods were first cleared from the producing factory or the warehouse or within such extended period (not exceeding two years after the date of removal from the producing factory) as the Commissioner may in any particular case allow, and the claim for rebate, together with the proof of due exportation is filed with the Assistant Commissioner of Central Excise before the expiry of period specified in Section 11B of the Central Excise Act, 1944 (1 of 1944).

8.8 The rebate will be sanctioned, if admissible otherwise after following the usual procedure."

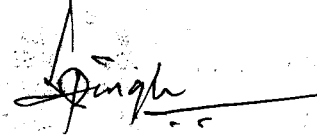
14. Government observes that in this case the applicants cleared the goods from factory to their godown at Bhiwandi, which was admittedly not a registered warehouse. However, the above said circular dated 30.1.1997 permits the export of goods from a place other than factory or registered warehouse subject to compliance of procedure laid down therein. Hence, rebate claims cannot be rejected merely on the grounds that the goods have not been exported directly from the factory or warehouse. The whole case is required to be seen in context of compliance of the said circular dated 30.1.1997. The department has not brought out any substantial violation of circular dated 30.1.1997 by the applicant. The applicant kept the department informed that they are routing their goods through Bhiwandi godown. The applicant got their goods stuffed in presence of excise authority. As such, the applicant cannot be alleged to have violated the provisions contained in the above said circular.

14.1 On sample perusal of excise documents and export documents, Government observes that the details regarding quantity, net weight, gross weight, description etc. are exactly tallying impugned AREs-1 and shipping bills. Further, the Part-II on reverse of ARE-1 contains the Customs Certification about export of goods vide relevant Shipping Bills. Customs has certified that goods mentioned on ARE-1 have been exported vide relevant Shipping Bill. At the same time Part-I on reverse side of ARE-1 has the endorsement of Central Excise Officers, which denotes that identity of goods and its duty paid character is established. The Central Excise

Officers are required to verify the particulars of packages/goods lying/stored with the particulars given in ARE-1 Form and if the Central Excise Officer is satisfied about identity of goods, its duty paid character and all the particulars given by the exporter in his application, he will endorse the ARE-1 Form and permit export. In this case no contrary observation is made by Central Excise Officers and therefore they have made endorsement in ARE-1 after doing the requisite verification and allowed exports. In view of, this position, Government finds no force in the contention of department that Central Excise Officers have not made verification as required under CBEC Circular dated 30.01.97. The certification by Central Excise Officers in ARE-1 is certainly required to be done after verifying that goods are in original packing. The Central Excise Officers have nowhere pointed out that goods were not in original packing. So the contention of department regarding correlability is not sustainable. The cross reference of ARES-1 and Shipping Bills is available on ARES-1 and shipping bills. The ARES-1 duly certified by Central Excise Officers and Customs Officers leave no doubt that duty paid goods cleared from factory have been exported as there is no reason to doubt the endorsement of Customs Officers on the ARE-1 Form.

15. It is also seen that the applicant always kept the jurisdictional Central Excise office well informed and has invariably taken signatures of Central Excise authorities as well as written permission from Customs authorities for the purpose of impugned exports in a manner as above. Government observes that substantial compliance of provisions of above said Circular dated 30.01.97 has been done by the applicant as discussed above. Government also notes that although there are a catena of judgements that the substantial exports benefits should not be denied on mere procedural infractions until and unless there is some evidence to point out major violation to defraud the Government revenue. In view of above position, Government holds that rebate claims filed within stipulated time limitation are admissible to the applicants under Rule 18 of Central Excise Rules 2002 read with Notification No.19/04-CE(NT) dated 6.9.04.

16. In view of above discussions, Government modifies the impugned orders-in-appeal to the extent discussed above.
17. Revision applications are disposed off in above terms.
18. So, ordered.




(D P Singh)

Joint Secretary (Revision Application)

M/s Pidilite Industries Ltd.
Plot No.67,68,78 & 79
Bharat Industrial Estate
Bhimpore, Daman

Attended



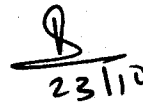
(भागवत शर्मा/Anshu Sharma)
सहायक आयुक्त/Assistant Commissioner
C B E C - O S D (Revision Application)
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt of Rev.)
भारत सरकार/Govt of India
नई दिल्ली / New Delhi

ORDER NO. 1332-1335 /2013-CX DATED 23-10-2013

Copy to:

1. Commissioner of Central Excise Customs & Service Tax, Daman, 3rd Floor, Adarshdham Bldg., Vapi-Daman Road, Vapi-396 191.
2. Commissioner (Appeals), Central Excise & Customs, 5th floor, Adarshdham Bldg., Vapi-Daman Road, Vapi-396 191.
3. Assistant Commissioner, Central Excise & Customs, Division North Daman, Daman Commissionerate, 1st Floor, Sunrise Apartments, Vapi-Daman Road, Dabhel, Daman.
4. PA to JS(RA)
5. Guard File
6. Spare Copy.

ATTESTED


23/10

(B.P.Sharma)
OSD (Revision Application)