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, Cuff Parade,
Mumbai- 400 005

F. NO. 195/87-88/14-RA/350 Date of Issue: 12.02.20

ORDER NO.146-147 /2020-CEX (WZ)/ASRA/MUMBAI DATED03-02-2020 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Tinkle Bells Electronics Pvt. Ltd., New Delhi

Respondent : Commissioner of Central Excise, Customs & Service Tax, Vapi.

Subject : Revision Application filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. VAP-EXCUS-000 -APP-462 & 463-13-14 dated 09.01.2014 passed by the Commissioner (Appeals), Central Excise, Customs & Service tax, Vapi.

ORDER

These Revision Applications have been filed by M/s. Tinkle Bells Electronics Pvt. Ltd., New Delhi (hereinafter referred to as the "applicant") against Orders-in-Appeal No. VAP-EXCUS-000-APP-462 & 463-13-14 dated 09.01.2014 passed by the Commissioner (Appeals), Central Excise, Customs & Service tax, Vapi.

2. The brief facts of the cases are that the applicant, a Merchant exporter, had filed two rebate claims with the Rebate sanctioning authority in February 2013 for Rs.11,99,458/- (Rupees Eleven Lakh Ninety Nine Thousand Four Hundred and Fifty Eight only) in respect of Shipping Bill No.8701994 dated 30,04.2012 and another for Rs. 11,92,565/- (Rupees Eleven Lakh Ninety Two Thousand Five Hundred and Sixty Five only) in respect of Shipping Bill No.8702002 dated 30.04.2012 (totally amounting Rs. 23,92,023/- (Rupees Twenty Three Lakh Ninety Two Thousand Twenty Three only) in respect of the finished goods cleared for export on payment of duty and claimed to be exported to Nepal.

3. The Notification No. 19/2004-CE(NT) dated 06.09.2004 was amended vide Notification No, 24/2011-CE (NT) dated 05.12.2011 substituting words "other than Nepal and Bhutan" by the words "other than Bhutan" , thereby making exports to Nepal eligible for rebate w.e.f. 01.03.2012 (date when amended Notification came into force). On scrutiny of the said rebate claims, it was noticed that the applicant had not submitted the Original, Duplicate copies of relevant ARE-1s duly certified by the Customs Authorities with these rebate claims. Further, the applicant also did not submit the Triplicate copy of ARE-1 duly certified by the jurisdictional Range Supdt. regarding payment of Central Excise duty. As it appeared that the applicant had neither filed the said rebate claims in accordance with para 8.2 of Chapter No. 8 of CBEC's Manual of Supplementary Instructions, nor submitted the requisite documents in terms of para 8.3 of Chapter 8 of CBEC's Manual of Supplementary Instructions, Show Cause Notice dated 22.05.2013 was issued to the applicant proposing to reject the said rebate claims amounting to Rs. 23,92,023/- . The rebate sanctioning authority vide the Orders In Original No. 410 to 411/AC/REB/Div-Vapi/2013-14 dated 23.07.2013 rejected said rebate claims on the ground of failure to submit the required documents proving the export of goods and payment of duty which was claimed as rebate.

4. Being aggrieved, the applicant filed appeals before Commissioner (Appeals), Central Excise, Customs & Service tax, Vapi who vide Order in Appeal No. VAP-EXCUS-000-APP-462 & 463-13-14 dated 09.01.2014 (impugned Order) upheld Orders In Original No. 410 to 411 / AC/REB/Div-Vapi/2013-14 dated 23.07.2013 rejected appeals filed by the applicant.

5. Being aggrieved by the impugned Order, the applicant has filed present revision applications before Government mainly on the following grounds:

5.1 The observations of the Commissioner (Appeals) that rebate sanctioning authority vide Order in Original rejected rebate claims on the grounds of failure to produce the required documents proving export of goods and payment of duty is incorrect as it is not the case that documents proving export of goods and payment of duty were not placed before the Adjudicating authority;

5.2 Since they believed that export to Nepal was not eligible for rebate, they had not issued any ARE-1 and that on realizing that the notification stood amended and benefit of rebate was also extended export to Nepal, they filed rebate claims relying on various other documents which proved beyond doubt that export has taken place and duty of excise had already paid by the principal manufacturer. Since it was so, they also submitted various judgments in support of their submission that lawful benefit of rebate may not be denied because of failure to comply with few procedural requirements, however, Commissioner (Appeals) had totally ignored said submissions / judgments relied upon by them.

5.3 It was submitted before Commissioner (Appeals) that previously, if goods were exported to Nepal no benefit of rebate of duty paid in regard to same was admissible and hence there was no requirement of issuing any ARE-1 and that the manufacturer exporter was required to issue a regular central excise invoice as if it was a case of domestic clearance. Therefore, they after purchasing the goods from the manufacturer sold it in Nepal Government without following ARE-1 procedure and that the clearance was treated at par with the home clearance and that the duty of Central Excise was paid normally by the manufacturer. However, in view of amended Notification No, 24/2011-CE (NT) dated 05.12.2011 they were eligible to avail benefit of rebate in regard to goods exported to Nepal after 01.03.2012. However, neither they nor the manufacturer were aware about the aforesaid amendment at the time when the goods were exported to Nepal and hence they had not followed procedure of ARE-1. However, it would not mean that the goods were not exported to Nepal or duty of Central Excise was not paid. In case of export incentives like rebate, the substantial benefit of rebate could not be denied for non-compliance of any procedural requirement if otherwise it is undisputed that the export has taken place of the duty paid goods. They find support from following decisions /judgments:

2013 (293) ELT 641 (Bom.),
2011 (271) ELT 449 (GOI),

Chapter 7 (Para 13.7) of CBEC Central Excise Manual,
2013 (297) ELT 476 (GOI),
2009 (233) ELT 367 (Tri-Abad)
Order dated 14.02.2014 passed by the Hon'ble High Court of Bombay in the matter of Writ Petition No. 582 of 2013 (Aarti Industries Limited's case).

5.4 The show cause Notice issued to them nowhere alleged that the goods were not exported to Nepal as claimed in rebate applications. Also it is nowhere alleged that the duty of excise, rebate whereof was claimed was not paid to the credit of the Government. The only ground for which the show cause notice was issued is that no procedure pertaining to ARE-1 was followed. Despite this the Adjudicating Authority had gone forward to dispute the "export of goods" as also "payment of duty" by the principal manufacturer. Commissioner (Appeals) also travelled beyond the show cause notice to observe that even prior to 01.03.20012 there was some procedure whereby rebate was permitted to the goods exported to Nepal. This act of Commissioner (Appeals) is ex facie illegal, improper and incorrect hence impugned order deserved to be quashed and set aside. It is a settled proposition of law that neither can the Adjudicating Authority nor the Commissioner (Appeals)travel beyond the show cause notice. They rely on the following references in support:

2001(136) ELT 1099 (Tri-Del)
2013 (296) ELT 269 (Tri-Del)

5.5 As the Adjudicating Authority had disputed export as well as payment of duty, in addition to all those documents submitted along with the rebate claims, they also furnished copies of certificates issued by the Chartered Accountants before the Commissioner (Appeals). On perusing these certificates it may be observed that the Chartered Accountant certified that they had exported goods to Nepal and that they had also received monetary consideration for the same. It is also certified that these are the same goods which were purchased from the Rashtriya Metal Industries Ltd. Another Chartered Accountant has certified that M/s Rashtriya Metal Industries Ltd.has paid duty of Central Excise in regard to the goods in question which were ultimately exported to Nepal (Annexures H & I to Revision Applications). However, Commissioner (Appeals) has totally ignored these certificates observing that Certificates cannot by stretch of imagination be deemed to be substitute of ARE-1. Since the Commissioner (Appeals) has totally lost sight of the above, it is requested to kindly consider the said certificates which are already annexed.

5.6 Commissioner (Appeals) ought to have realized that they had submitted copies of relevant invoices issued by the manufacturer and therefore, there could not be any requirement to prove that the goods which were actually exported to Nepal had suffered duty. It is not permissible to doubt the duty paid character of the goods. The said submissions find support from Rule 8(2) of the Central Excise Rules, 2002.

5.7 The reliance placed by Commissioner (Appeals) on GOI Ordes in the case of Varindra Overseas Ltd. and Bajaj Overseas Ltd., there was a doubt about genuineness of Xerox copies of ARE-1s (instead of Original ARE-1s) produced

by the applicants hence rebate was disallowed. However, in their cases though there is no ARE-1 there is no fraud or doubt about the fact that the goods were only exported to Nepal on which the central excise duty was paid by the principal manufacturer and certificates issued by qualified Chartered Accountants. Hence there would not be any doubt regarding genuineness of the export to Nepal.

6. Personal hearing in the matter was held on 10.10.2019 which was attended by Shri Krishan Sharma, Advocate on behalf of the applicant. He reiterated the grounds of Revision applications and pleaded that impugned Order in Appeal be set aside.

7. Government has carefully gone through the relevant case records available in case files perused the impugned Orders-in-Original and Orders-in-Appeal. The issue involved in both these Revision Applications being similar, they are taken up together and are disposed off vide this common order.

8. Government observes that the lower authorities rejected the rebate claims filed by the applicant for non submission of the required documents proving the export of goods and payment of duty; such as Original, Duplicate and Triplicate copies of relevant ARE-1s duly certified by the Customs Authorities with these rebate claims and for not following procedure prescribed under Chapter No. 8 of CBEC's Manual of Supplementary Instructions. Whereas the applicant has contended that since they believed that export to Nepal was not eligible for rebate, they had not issued any ARE-1 and that on realizing that the notification stood amended and benefit of rebate was also extended to export to Nepal, they filed rebate claims relying on various other documents which proved beyond doubt that export had taken place and duty of excise was already paid by the principal manufacturer. The applicant further contended that in case of export incentives like rebate, the substantial benefit of rebate cannot be denied for non-compliance of any procedural requirement of filing ARE-1, if otherwise it is undisputed that the export has taken place of the duty paid goods.

9. Government observes that the main issue is whether the applicant is entitled to rebate of duty on the basis of documents and certificates produced by them in the instant cases.

10. Government first proceeds to examine the statutory position with regard to the documents required for sanction of a rebate under Rule 18 of Central Excise Rules, 2002 read with Notification 19/2004-C.E. (N.T.), dated 6-9-2004.

10.1 Rule 18 provides that Central Government may by notification grant rebate of duty on goods exported subject to conditions and limitations if any and subject to fulfilment of procedure as specified. Notification 19/2004-C.E. (N.T.), dated 6-9-2004 as amended issued under Rule 18 provides that the rebate sanctioning authority will compare the original copy of ARE-1 submitted by exporter with the duplicate copy received from Customs authorities and triplicate from the Excise authorities. The purpose of this provision in Notification 19/2004-C.E. (N.T.), dated 6-9-2004 is to set the procedure by comparing the original, duplicate and triplicate copies of the ARE-1 is to verify that the duty paid goods are actually exported and only then rebate of duty is to be paid.

10.2 Also the provisions specified in Chapter 8, (8.3) & (8.4) of CBEC Basic Excise Manual as Supplementary Instructions are applicable in this case, which read as under :-

> *"8. **Sanction of claim for rebate by Central Excise***
>
> *8.3 The following documents shall be required for filing claim of rebate : -*
>
> *(i) A request on the letterhead of the exporter containing claim of rebate, ARE-1 nos. dates, corresponding invoice numbers and dates amount of rebate on each ARE-1 and its calculations,*
> *(ii) Original copy of ARE-1,*
> *(iii) invoice issued under Rule 11,*
> *(iv) self-attested copy of shipping bill and*
> *(v) self-attested copy of Bill of Lading,*
> *(vi) Disclaimer Certificate[in case where claimant is other than exporter]*
>
> *8.4. After satisfying himself that the goods cleared for export under the relevant ARE-1 application mentioned in the claim were actually exported, as evident by the original and duplicate copies of ARE-1 duly certified by Customs, and that the goods are of duty paid character as certified on the triplicate copy of ARE-1 received from the jurisdictional Superintendent of Central Excise (Range Office) the rebate sanctioning authority will sanction the rebate, in part or full. In case of any reduction or rejection of the claim an opportunity shall be provided to the exporter to explain the case and a reasoned order shall be issued."*

10.3 The Hon'ble High Court of Allahabad in the case of M/s. Vee Excel Drugs and Pharmaceuticals Pvt. Ltd. v. Union of India - 2014 (305) E.L.T. 100 (All.), has

dealt with the issue of permissibility of availment of export benefit when ARE-1 not filed. It has held that ARE-1 application is the basic essential document for export. Filing of ARE-1 having been specifically contemplated under notification issued under Rule 18 ibid, same was mandatory and not directory. Therefore, lapse in filing of ARE-1 was held as non-condonable. The Hon'ble High Court of Allahabad in the said case of Vee Excel Drugs & Pharmaceuticals Pvt. Ltd. v. Union of India while examining a case where duly certified copies of ARE-1 were not filed, held as under :-

"20. The purpose of aforesaid procedure has been highlighted by respondent No. 1 in the impugned order dated 18-6-2013 by observing in Paras 9.4 and 9.5 that the ARE-1 application is the basic essential document for export of duty paid goods under rebate claim. The customs certification of ARE-1 proves export of goods but in absence of duly certified copies of ARE-1, rebate sanctioning authority would have no chance to compare these documents with triplicate copy of ARE-1, as stipulated in Notification dated 6-9-2004 and has no material to satisfy itself about correctness of rebate claim in respect of goods allegedly exported. It is said that in case of export of goods, regarding payment of duty under bond, in terms of Rule 19 of Rules, 2002, there is a provision under Chapter 7, Central Board of Excise and Customs Manual of Supplementary Instructions, for accepting proof of export on the basis of collateral documentary evidences if original and duplicate copies of ARE-1 are lost. But in case of exports on payment of duty under rebate claim in terms of Rule 18 of Rules, 2002, there is no such provision under relevant Chapter 8 of Central Board of Excise and Customs Manual of Supplementary Instructions.

21. In other words, from Chapter 8 read with procedure in the notification and the Rules, it is clear that the competent authority has chosen not to relax the condition of submission of original and duplicate ARE-1 along with rebate claim in any exigency and that is why, no such provision as is available in Chapter 7 read with Rule 19 of Rules, 2002 has been made.

22. It is not in dispute that the procedure laid down with regard to filing of ARE-1 before export of goods has not been followed in the present case by petitioner. The petitioner, however, claims that it should be treated a mere technical error so as not to affect substantially his rebate claim while respondent's case is that it is mandatory procedure whereupon the entire rebate claim shall be founded.

23. From a bare reading of Rule 18 of Rules, 2002 it is evident that in order to entitle a person to claim rebate, it is open to Government of India by notification to provide a procedure for claiming rebate benefit. It is in purported exercise of power thereunder that the Notification dated 6-9-2004 has been issued which specifically contemplates filing of ARE-1, verification of goods sought to be exported and sealing of goods after such verification by authorities on the spot, i.e., factory premises, etc. In case the procedure of filing ARE-1 is given a go-bye, the authorities available on spot shall not be able to verify that the goods sought to be exported are same, the description whereof has been mentioned in the vouchers or not. The objective is very clear. It is to avoid surreptitious and bogus export and also to mitigate any paper transaction.

24. It also cannot be doubted that ignorance of law is no excuse to follow something which is required to be done by law in a particular manner. It is well established that when law requires something to be done in a particular manner, any other procedure adopted or the procedure deviated or not followed would be illegal inasmuch as, one has to proceed only in the manner prescribed under law. The principle was recognized in Nazir Ahmad v. King-Emperor AIR 1936 PC 253 and, thereafter it has been reiterated and followed consistently by the Apex Court in a catena of judgments, which we do not propose to refer all but would like to refer a few recent one."

The principles laid down in Paras 23 and 24 of the above judgment (re-iterated supra) are directly applicable to the present cases.

10.4 Further, the Hon'ble High Court of Chhattisgarh in the case of M/s. Triputi Steel Traders v. Assistant Commr - 2019 (365) E.L.T. 497 (Chhattisgarh) while dismissing the writ appeal filed by the petitioner wherein petitioner argued that only on the ground of non-submission of ARE-1 document the claim for rebate could not be rejected without taking into consideration other documents submitted by them, the Hon'ble High Court observed as under:-

22. It would thus be seen that the purpose and object of requirement of submission of ARE-1 document is that the authority before whom claim of rebate is made, has an authentic certified information relating to duty paid goods and its export in the form of certification of the excise officer as well as customs officer and in case of export by post, by certification of postmaster. This is intended to put in place an effective machinery of disposal of rebate claims. It is with the object of prompt decision of rebate claims and at the same time, to ensure that fabricated or forged claims are not allowed to percolate to avoid payment of duty. We thus, find that there is considerable force in the submission of Learned Counsel for the Revenue that ordinarily the procedure prescribed for seeking rebate must be followed. We hold that ordinarily the procedure prescribed for seeking rebate must be followed which includes submission of various documents/certificates in prescribed forms including ARE-1 document.

23. It is only in appropriate cases where it is found that for such reasons which are satisfactory in the opinion of the authority due to which the assessee for reasons beyond his control could not submit ARE-1 document that he could be allowed to lead collateral documentary evidence in support of its claim for rebate. However, this procedure would only be an exception to the general rule. If we hold that despite all pre-conditions in the law, assessee will always have a choice either to submit ARE-1 document or to submit in collateral document for rebate, it would virtually render otiose the entire scheme and would in that process be doing violence to the requirement of law. Not only that, the process of evaluation and enquiry into verification of documentary evidence other than those required under the law may not only make the procedure of verification cumbersome but may also adversely affect efficiency of the working of the whole mechanism of decision on rebate applications.

24. Upon such consideration we are, therefore, inclined to hold that ordinarily, the requirements of fulfilment of pre-conditions as stated in Rule 18 read with relevant

notification, as mandated are required to be fulfilled to avail rebate. However, in exceptional cases it is open for the assessee to prove claim of rebate by leading other collateral documentary evidence in support of entitlement of rebate. As we have noticed, it would only be an exception to the general rule and not a choice of the assessee to either submit ARE-1 document or to lead collateral documentary evidence. We would further hold that where an assessee seeks to establish claim for rebate without ARE-1 document or for that matter without submission of those documents which are specified in relevant notifications he is required to clearly state as to what was that reason beyond his control due to which he could not obtain ARE-1 document. In cases of the nature as was noticed in the decision of U.M. Cables Limited, the assessee would be required to file at least affidavit of having lost the document required to be submitted to claim rebate. It will then be a matter of enquiry by the authorities as to whether the reason assigned by the assessee are acceptable to allow him to lead collateral documentary evidence in support of its claim of rebate. But we wish to make it clear that under no circumstances, it can be treated as parallel system as it is not established procedure under the law.

25. Having so examined the legal position with regard to the requirement of submission of ARE-1 document, what we find from the order passed by the authority is that, in fact, the authority, while holding that the requirement of submission of ARE-1 document has not been fulfilled has actually taken into consideration the other collateral evidence furnished by the assessee before it as below :

"Further on going through Shipping Bills, it is noticed that Shipping Bills were filled under "DEPB Scheme". The commercial invoices issued shows the declaration "Export under claim of rebate". But commercial invoice is not a proper document which can be considered for allowing the rebate being not issued under Rule 11 of Central Excise Rules, 2002 as stipulated.

The bank realization certificate submitted for realization of sale proceeds does not indicate the co-relation of exported goods for which rebate claim has been filed."

26. It would thus be seen that even if we accept the argument of Learned Counsel for the appellant that only on the ground of non-submission of ARE-1 document the claim for rebate could not be rejected without taking into consideration other documents submitted by the assessee, we find that the authority has taken into consideration the other collateral evidences but it had also held that submission of ARE-1 document was essential requirement. Therefore we find ourselves unable to grant any relief to the petitioner in this writ appeal and the same is accordingly dismissed.

11. Relying on the principles laid down in High Court judgments discussed at para 10.3 and 10.4 above, which are directly applicable to the present cases, Government, holds that non-preparation of statutory document of ARE-1 and not following the basic procedure of export as discussed above, cannot be treated as just a minor or technical procedural lapse for the purpose of availing the benefit of rebate on the impugned goods exported by the applicant to Nepal. Further, the facts and circumstances of the cases in hand are different from the case laws relied upon (para 5.3 above) by the applicant to the extent they relate to non-production

of ARE-1s along with Rebate claims when the export clearances in these cases were made on proper ARE-1s; whereas in the instant cases the applicant had not at all followed ARE-1 procedure while exporting goods to Nepal. Moreover, case law of U.M. Cables [2013 (293) E.L.T. 641 (Bom.)] and Chapter 7 (para 13.7) of Central Board of Excise and Customs Manual of Supplementary Instructions, relied on by the applicant have been referred and discussed against the applicant in the High Court judgments reproduced at para 10.3 and 10.4 supra. Therefore, the point which needs to be emphasized is that when the applicant seeks rebate under Notification No. 19/2004-CE(NT) dated 06.09.2004 issued under Rule 18 of the Central Excise Rules, which prescribes compliance of certain conditions, the same cannot be ignored. While claiming the rebate under such Notification the applicant should have ensured strict compliance of the conditions attached to the said Notification. Government also places reliance on the judgment in the case of Mihir Textiles Ltd. v. Collector of Customs, Bombay, 1997 (92) E.L.T. 9 (S.C.), wherein it is held that :

> *"concessional relief of duty which is made dependent on the satisfaction of certain conditions cannot be granted without compliance of such conditions. No matter even if the conditions are only directory."*

12. Government further notes that it is a settled issue that benefit under a conditional Notification cannot be extended in case of non-fulfilment of conditions and/or non-compliance of procedure prescribed therein as held by the Apex Court in the case of Government of India v. Indian Tobacco Association - 2005 (187) E.L.T. 162 (S.C.); Union of India v. Dharmendra Textile Processors - 2008 (231) E.L.T. 3 (S.C.). Also, it is settled that a Notification has to be treated as a part of the statute and it should be read along with the Act as held by in the case of Collector of Central Excise v. Parle Exports (P) Ltd. - 1988 (38) E.L.T. 741 (S.C.) and Orient Weaving Mills Pvt. Ltd. v. Union of India - 1978 (2) E.L.T. J 311 (S.C.) (Constitution Bench).

13. Government in the instant cases also observes that the Notification No. 19/2004-CE (NT) dated 06.09.2004 was amended vide Notification No, 24/2011-CE (NT) which substituted words "other than Nepal and Bhutan" by the words "other than Bhutan" was issued on 05.12.2011 but was made effective only from 01.03.2012. The purpose of issuing the said amendment notification at a previous date was to make the exporters aware about the benefit of rebate under Notification

No. 19/2004-CE (NT) dated 06.09.2004 extended to them in r/o exports to Nepal w.e.f. 01.03.2012. Hence the plea of the applicant that neither they nor the manufacturer were aware about the aforesaid amendment at the time when the goods were exported to Nepal and hence they had not followed procedure of ARE-1 is of no help to them as ignorance of law is no excuse to follow something which is required to be done by law in a particular manner as held Hon'ble Allahabad High Court (para 10.3 supra).

14. In view of above, Government notes that in the present circumstances of the cases, rebate claims have rightly been held inadmissible. As such, there is no infirmity in order of Commissioner (Appeals) and hence, the same is upheld.

15. The revision applications are, therefore, rejected being devoid of merit.

16. So, ordered.

(SEEMA ARORA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 146-147 /2020-CEX (WZ) /ASRA/Mumbai Dated 03.02.2020

To,
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Copy to:

1. The Commissioner of CGST & CX, Surat, New Central Excise Building Chowk Bazaar, Surat 395 001.
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3. The Deputy / Assistant Commissioner, Valsad Division, CGST & CX Surat, Om Plaza, Dharampur Road, Valsad, Surat.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.