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GOVERNMENT OF INDIA
MINISTRY OF FINANACE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.No. 195/191-210 & 221/SZ/2019/924 Date of Issue: 09.03.2022

ORDER NO 200-220/2022-CX (SZ)/ASRA/MUMBAI DATED 03.3.2022 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 THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Manchester Textiles Private Ltd.

Respondent : Pr. Commissioner of GST and Central Excise, Salem.

Subject : Revision Application filed, under Section 35EE of the Central Excise Act, 1944 against the Orders-in-Appeal No. SLM-CEX-APP-80-99/2019 dated 14.02.2019 and SLM-CEX-APP-124/2019 dated 05.03.2019 passed by Commissioner (Appeals), GST and Central Excise, Coimbatore.

ORDER

Twenty-one Revision Applications under F. No. 195/191-210 & 221/SZ/2019 have been filed by M/s. Manchester Textile Private Ltd., SF No. 31, 32 & 33, Kunnathur to Perundurai Road, 16, Velampalayam, Kunnathur, Erode – 638 103 (hereinafter referred to as "the Applicant") against Orders-in-Appeal No. SLM-CEX-APP-80-99/2019 dated 14.02.2019 and SLM-CEX-APP-124/2019 dated 05.03.2019 passed by Commissioner (Appeals), GST and Central Excise, Coimbatore. The details are as under:-

S. No	R.A. No.	Order-in-Appeal No./Date	Order-in-Original No./Date	Shipping bill date	Amount of Rebate involved (in Rs.)
1	195/191-210/SZ/2019	SLM-CEX-APP-80-99/2019 dated 14.02.2019	23/2016/07.12.2016	15-09-2015	2,20,599/-
2			24/2016/07.12.2016	30-09-2015	2,20,014/-
3			25/2016/07.12.2016	28-09-2015	2,20,599/-
4			26/2016/07.12.2016	17-11-2015	2,15,333/-
5			27/2016/07.12.2016	17-11-2015	2,15,333/-
6			09/2017/30.01.2017	16-10-2015	2,16,503/-
7			25/2017/16.06.2017	05-04-2016	2,52,782/-
8			24/2017/16.06.2017	25-03-2016	2,52,782/-
9			29/2017/05.07.2017	22-04-2016	2,52,782/-
10			32/2017/14.07.2017	28-04-2016	2,51,612/-
11			37/2017/11.08.2017	26-05-2016	2,58,634/-
12			40/2017/13.09.2017	26-05-2016	2,63,315/-
13			41/2017/13.09.2017	27-06-2016	2,69,166/-
14			42/2017/21.09.2017	28-06-2016	2,87,401/-
15			51/2017/23.10.2017	27-07-2016	2,69,166/-
16			53/2017/23.10.2017	09-10-2016	2,80,869/-
17			60/2017/10.11.2017	22-08-2016	2,98,179/-
18			63/2017/24.11.2017	29-08-2016	2,98,179/-
19			65/2017/04.12.2017	12-09-2016	2,98,179/-
20			66/2017/04.12.2017	12-09-2016	2,63,315/-
21	195/221/SZ/2019	SLM-CEX-APP-124/2019 dated 05.03.2019	18/2016/19.5.2016	15-04-2015	1,01,162/-

2. The Applicant is a manufacturer of Cotton yarn and had filed aforesaid 21 rebate claims under Rule 18 of Central Excise Rules, 2002 on account of exports carried out by them through merchant exporters.

Brief facts of the case in R.A. No. 195/191-210/SZ/2019

The rebate sanctioning authority rejected 20 claims on the basis of judgment rendered by Hon'ble High Court of Madras in W.P. No. 1226 of 2016 dated 19.02.2016 in the case of M/s. Raghav Industries Limited, Tiruchengode, wherein it was held that availing drawback and rebate would amount to double benefit. Aggrieved, the applicant filed an appeal which was rejected by the Commissioner (Appeals) vide Orders-in-Appeal No. SLM-CEX-APP-80-99/2019 dated 14.02.2019.

Brief facts of the case in R.A. No. 195/221/SZ/2019

The rebate sanctioning authority sanctioned the rebate claim for Rs.1,01,162/- vide Order-in-Original No. 18/2016-(R)-AC/Erode-I dated 19.05.2016. However, the Department filed an appeal which was allowed by the Commissioner (Appeals) vide Order-in-Appeal No. SLM-CEX-APP-124/2019 dated 05.03.2019 on the same grounds viz. judgment rendered by Hon'ble High Court of Madras in W.P. No. 1226 of 2016 dated 19.02.2016 in the case of M/s. Raghav Industries Limited

3. Hence, the Applicant filed the impugned Revision Applications mainly on the grounds that:

(a) The rejection of the rebate claims by following the ratio of the decision by the Hon'ble High Court of Madras in W.P.No. 1226 of 2016 [(2016 (334) ELT 584 (Mad)] in the case of M/s. Raghav Industries Limited, Tiruchengode, against which writ appeal is pending, is not sustainable because in the referred decision the definitions of "cenvat credit availed" and "cenvat credit not availed", which were defined in Notification No. 110/2014-Cus (NT) dated 17.11.2014, Notification No. 110/2015-cus (NT) dated 16.11.2015 and Notification 131/2016-cus (NT) date 31.10.2016 and Board's Circular 42/2011 date 22.9.2011, was not at all considered. As per these definitions, when cenvat credit is availed on the capital goods, it is covered by the clause "when cenvat credit not availed" because

the clause "cenvat credit availed" covers only the credit on the inputs and input services consumed in the exported goods.

(b) Their case is squarely covered by the decision of the Revision Authority in the case of Trident Limited — 2014 (312) ELT 934 (GOI).

(c) They had claimed both (i.e. drawback and the rebate on the finished goods) in accordance with law and there is no allegation of erroneous availment of duty drawback in terms of the proviso to Rule 3 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 read with Notification No. 110/2014-cus (NT) dated 17.11.2014, Notification No.110/2015-cus (NT) dated 16.11.2015 and Notification 131/2016-Cus (NT) date 31.10.2016. The provisions of these notifications clearly state that, when cenvat credit is taken on inputs and input services, it has to be treated as cenvat credit is availed; when cenvat credit is not taken on inputs/ input services, it has to be taken as cenvat credit is not availed irrespective of whether cenvat credit is availed on the capital goods or not.

(d) They had paid 6% duty on the FOB value of exported goods and had claimed 2.7% or 3% drawback on the FOB value of exported goods as applicable to the category, when cenvat is not availed. The drawback, which is eligible for cenvat credit availed category is 1.2%. Under such circumstances the alleged double benefit is only to the extent of 1.5% or 1.8% only. Therefore, rejection of the entire 6% rebate is unjustifiable since the balance portion of 4.5% or 4.2% will not amount to double benefit

(e) In respect of A.No.54/2017, the claim is not hit by time bar as no time limit is prescribed under Notification 19/2004-CE (NT) dated 6.9.2004 issued under Rule 18 of CER 2002.

In the light of the above submissions, the applicant prayed to issue orders for sanctioning the rebates claimed.

4. Personal hearing opportunities were given to the applicant on 27.10.2021, and 16.12.2021. The applicant did not attend on any date and each time they had asked for adjournment on the grounds that the W.A. No: 429 of 2016 in the case of M/s. Raghav Industries Limited, Tiruchengode and similar Writ Appeals on same issue have been admitted and tagged along and are pending in Hon'ble Madras High Court and hence the instant matter may be adjourned till disposal of said Writ Appeals by Hon'ble Court. However, personal hearing fixed on 16.02.2022 was attended online by Shri S. Durairaj, Advocate wherein he informed that a written submission has been made on the matter. The hearing was also attended by Shri S. Balasubramaniam, Assistant Commissioner, Erode-I Division, representing the Respondent. He submitted that in view of judgment of Raghav Industries by the jurisdictional High Court, the claim should not be allowed.

4.1 In their additional submissions, the applicant has stated that the refund sanctioning authority, in his orders has relied on Board's Circulars No.42/2011-Cus dated 22.9.2011 (Para 8) and Circular No. 1047/35/2016 CX dated 16.9.2016 (Para 5) to hold that the assessee is eligible for the duty paid on export through their cenvat capital goods as refund. However, to follow the principles of judicial discipline he had rejected the refund claim by relying on the judgment of the Hon'ble High Court of Madras in WP No. 1226 of 2016 dated 19.2.2016 in the case of M/s. Raghav Industries Limited. Writ Appeal 429/2016 against the judgment in WP 1226/2016 is pending before the Hon'ble High Court. Further, Applicant's Writ Appeals 2247/2021 and 2248/2021 are also pending. These Writ Appeals were listed for hearing on 10.2.2022 under the caption "FOR ORDERS".

In view of the above reasons, the applicant prayed: (i) to sanction the refund as per the finding of the Assistant Commissioner based on the Govt. circulars since these circulars were not considered in the High Court Judgment [OR] (ii) to keep the issue pending till the disposal of WAS [OR] (iii) the Assistant Commissioner [refund sanctioning authority] may be directed to dispose the refunds as per the judgment in Writ Appeals.

5. Government has carefully gone through the relevant case records available in case files, oral and written submissions and perused the impugned Orders-in-Original and Orders-in-Appeal.

6. Government observes that the issue involved is whether the rebate of duty paid on export of goods should be granted to the manufacturer when the merchant exporter had claimed drawback and whether one of the rebate claims is time barred?

7. Government observes that the matter in hand can be summarized as follows:

i. The applicant holds central excise registration for manufacture of 'cotton yarn' and availed exemption from payment of whole of duty of excise under Notification No. 30/2004-CE dated 9.7.2004.

ii. In accordance with conditions under said Notification No. 30/2004-CE dated 9.7.2004, the applicant did not avail Cenvat credit on inputs used to manufacture 'cotton yarn'. However, they did avail Cenvat credit on capital goods used for the purpose of manufacturing yarn.

iii. The applicant carried out exports of 'cotton yarn', through merchant exporters, on payment of duty at exempted rate of 6% in terms of Notification No. 07/2012-CE dated 17.03.2012. They paid the duty by utilising Cenvat credit availed on capital goods and claimed rebate of same under Rule 18 of Central Excise Rules, 2002. In all they filed 21 rebate claims in respect of exports carried out from Apr'15 to Oct'16.

iv. From the concerned shipping bills it was observed that the merchant exporter had availed duty drawback @ 3% on FOB value - the rate applicable when Cenvat facility is not availed.

v. The rebate sanctioning authority observed that Hon'ble Madras High Court had in the case of M/s. Raghav Industries Limited, in W.P. No.

1226 of 2016 dated 19.02.2016, on similar issue held that when duty drawback had been availed on exported goods, allowing rebate under Rule 18 of the Central Excise Rules, 2002 would result in double benefit. The same was reiterated by the Hon'ble High Court of Madras in W.P.No.27161 of 2015 dated 03.03.2016 pertaining to M/s. Kadri Mills (CBE) Ltd. Therefore, 20 rebate claims of the applicant were rejected by the original authority while 1 was rejected at appellate stage.

vi. In one of the claims, viz. ARE1 No.05/16.10.2015, the rebate sanctioning authority observed that the goods had been exported on 23.10.2015, however, the claim had been filed on 26.12.2016, i.e. beyond the period of one year from the date of export. Therefore, the claim was rejected being time barred and also on the ground of double benefit as detailed in the previous observation.

8.1 Now, Government proceeds to decide the issue of admissibility of rebate claims taking into account the harmonious and combined reading of statutory provision relating to rebate as well as duty drawback scheme. Government notes that the term Drawback has been defined in Rule 2(a) of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (as amended) as under:-

"(a) 'drawback' in relation to any goods manufactured in India, and exported, means the rebate of duty chargeable on any imported materials or excisable materials used in the manufacture of such products".

The said definition makes it clear that drawback is rebate of duty chargeable on inputs used in the manufacture of export goods. Every year the drawback rates are notified for each tariff heading depending upon availment/non-availment of Cenvat facility by the manufacturer. The drawback rates where Cenvat facility has not been availed by the manufacturer are generally higher.

8.2 Rule 18 of Central Excise Rules, 2002 reads as under:

> *Where any goods are exported, the Central Government may, by notification, grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure, as may be specified in the notification*

Thus, from a plain reading of Rule 18, it is clear that rebate of duty paid at any one of the stages i.e. either at the time of clearance of excisable goods for export or on inputs used during manufacture or processing of such goods can be claimed.

8.3 Government observes that the period covered under impugned shipping bills is from Apr'15 to Oct'16. During this period the applicable Notifications for rates of duty drawback were Notification No. 110/2014 - Customs (N.T.) dated 17.11.2014 and Notification No. 110/2015 - Customs (N.T.) dated 16.11.2015. Column Nos. 4 & 5 of the drawback schedule to the said Notification is regarding *'Drawback when Cenvat facility has not been availed'*. Note 7 of said Notifications reads as under:

> *'The figures shown in the said Schedule under the drawback rate and drawback cap appearing below the column heading "Drawback when Cenvat facility has not been availed" refer to the total drawback (Customs, Central Excise and Service Tax component put together) allowable and those appearing under the column heading "Drawback when Cenvat facility has been availed" refer to the drawback allowable under the Customs component. The difference between the two columns refers to the Central Excise and Service Tax component of drawback. If the rate indicated is the same in both the columns, it shall mean that the same pertains to only Customs component and is available irrespective of whether the exporter has availed of Cenvat facility or not.)*

The relevant entries in the drawback schedule pertaining to the exported goods 'Cotton yarn' read as follows:

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7
5205	**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale**					
520501	Grey, of less than 50 counts	Kg	3%	13	1%	4.3
5206	**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale**					
520601	Grey, of less than 50 counts	Kg	3%	13	1%	4.3

Thus, the Government observes that the 3% drawback claimed by the merchant exporter of the applicant was total drawback viz. Customs, Central Excise and Service Tax component put together. Therefore, allowing rebate claimed would amount to violation of Rule 18 of the Central Excise Act, 1944 which permits rebate of either duty paid on excisable goods or duty paid on inputs.

8.4 Board's Circulars No.42/2011-Cus dated 22.9.2011 (Para 8) and Circular No. 1047/35/2016 CX dated 16.9.2016 (Para 5) have been referred by the applicant. The para 8 of former circular reads as under:

> *8. Doubts have been raised as to the eligibility of exporters to claim the composite rate of duty drawback in situations covered under Para 15(ii) of Notification No. 84/2010- Customs(N.T.) in the light of the expression "when no Cenvat facility has been availed for the goods under export" being mentioned in the said para, . The doubt has apparently arisen because Para 15(i) ibid mentions the words "that no Cenvat facility has been availed for any of the inputs or input services used in the manufacture of the export product". It is hereby clarified that drawback is reimbursement of input duties suffered in the manufacture of export goods and as*

long as no Cenvat credit has been availed for any of the inputs or input services used in the manufacture of the export product, the composite rate of drawback is permissible on export of such goods. The expression "When Cenvat facility has not been availed", in Para 15 of the above mentioned notification, as far as the drawback provisions are concerned, has always meant Cenvat facility on inputs and input services, and is to be understood as such. The drawback notification has been suitably amended to further clarify the matter.

Government observes that in the instant matter drawback given at composite rate is in tandem with the aforementioned circular.

8.5 Para 5 of Circular No. 1047/35/2016 CX dated 16.9.2016 reads as under:

5. Accordingly, it is clarified that:-

(i) Where in respect of exports, CENVAT credit is not availed on inputs but input stage rebate on excisable goods except diesel is availed under rule 18 of the Central Excise Rules, 2002, drawback of Customs portion, as per rates and caps specified in column (6) and (7) of the drawback schedule shall be admissible;

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Government observes that in accordance with above circular, rebate of excisable goods and drawback under Col.6 of drawback schedule viz. drawback allowable under Customs Component, rate of which has been fixed at 1%, is allowed. However, in the instant case the applicant has already received drawback under Col.4 of drawback schedule at the rate of 3% (composite rate consisting of Customs, Central Excise and Service Tax component put together). Therefore, allowing rebate would amount to passing double benefit to the applicant as held by Hon'ble High Court of Madras in W.P. No. 1226 of 2016 dated 19.02.2016 in the case of M/s. Raghav Industries Limited, Tiruchengode, the case law on the basis of which the rebate claims of the applicant were rejected by the original/appellate authority.

9. The concerned paras of impugned Order-in-Appeal discussing the case of M/s. Raghav Industries Limited and Kadri Mills (CBE) Limited are reproduced hereunder:

05. I have carefully gone through the facts of the case, ... I find that RSA rejected the rebate claims based on the judgment of the Hon'ble High Court, Madras in the case of Raghav Industries reported in 2016 (334) ELT 584 (Madras HC). In the said case, the assessee had exported the finished goods synthetic and blended textile yarn on payment of duty. The duty paid on exported goods was claimed as rebate-in Central Excise parlance, 'final product-rebate". The assessee had also claimed full drawback (Customs & Central Excise/Service Tax portions) under part-A of the All Industry Drawback Schedule. After examining the rival contentions in the light of the relevant legal provisions, the Hon'ble High Court gave the following findings:

12. After clearing the goods on payment of duty under claim for rebate, the petitioners should not have claimed drawback for the central excise and service tax portions, before claiming rebate of duty paid and they should have paid back the drawback amount availed before claiming rebate. When this was not done, availing both the benefits would certainly result in double benefit.

13. While sanctioning rebate, the export goods, being one and the same, the benefits availed by the petitioners on the said goods, under different scheme, are required to be taken into account for ensuring that the sanction does not result in undue benefit to the claimant. The 'rebate' of duty paid on excisable goods exported and 'duty drawback' on export goods are governed by Rule 18 of Central Excise Rules, 2002 and Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. Both the rules are intended to give relief to the exporters by offsetting the duty paid. When the petitioners had availed duty drawback of Customs, Central Excise and Service Tax on the exported goods, they are not entitled for the rebate under Rule 18 of the Central Excise Rules, 2002 by way of cash payment as it would result in double benefit.

The Hon'ble High Court further noted as follows:

14. As per the proviso to Rule 3 of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, a drawback may be allowed on the export of goods at such amount, or at such rates, as may be determined by the Central Government provided that where any goods are produced or manufactured from imported materials or excisable materials or by using any taxable services as input services, on some of which only the duty or tax chargeable thereon has been paid and not on the rest, or only a part of the duty or tax chargeable has been paid; or the duty or tax paid has been rebated or refunded in whole or in part or given as credit, under any of the provisions of the Customs Act, 1962 and the rules made thereunder, or of the

Central Excise Act, 1944 and the rules made thereunder or of the Finance Act, 1994 and the rules made thereunder, the drawback admissible on the said goods shall be reduced taking into account the lesser duty or tax paid or the rebate, refund or credit obtained.

15. In the judgment relied upon the learned counsel for the petitioner, the Hon'ble Supreme Court has held that the benefits of rebate on the input on one hand as well on the finished goods exported on the other hand shall fall within the provisions of Rule 18 of Central Excise Rules, 2002 and the exporters are entitled to both the rebates under the said Rule.

16. In the case on hand, the benefits claimed by the petitioners are covered under two different statutes - one under Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 under Section 75 of the Customs Act, 1962 and the other under Rule 18 of the Central Excise Rules, 2002. Since the issue, involved in the present writ petition, is covered under two different statutes, the judgment relied upon by the learned counsel for the petitioner is not applicable to the facts of the present case.

17. As per the proviso to Rule 3 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the petitioner is not entitled to claim both the rebates.

07. In this regard, it is also pertinent to note that the Hon'ble High Court of Madras in the case of Kadri Mills (CBE) Limited vs. Union of India reported in 2016 (334) ELT 642 (Mad) has held that claim of rebate on the goods exported result in double benefit when duty drawbacks had been availed on Customs, Central Excise and service Tax on exported goods. The head notes of the judgment is reproduced below:

> *Export - Rebate - Claim of - When duty drawbacks had been availed on customs, Central Excise and Service Tax on exported goods, assessee is not entitled for rebate under Central Excise Rules by way of cash payment, as it would result in double benefit - Also, benefits claimed by assessee were covered under three different statutes under Customs, Central Excise Duties and Service Tax Drawback Rules - As per proviso to Rule 3 of Central Excise Duties and service Tax Drawback Rules, 1995, assessee was not entitled to claim both.*

In the said case, the assessee had exported the finished goods of textiles by utilizing capital goods credit and input service credit earned during the non-drawback period. The duty paid on exported goods was claimed as rebate-in Central Excise parlance, 'final product-rebate'. The petitioner had also claimed higher rate of drawback on the exported goods comprising of Customs, Central Excise and Service Tax portion. After examining the rival contentions in the light of the relevant legal provisions, the Hon'ble High Court gave the above said decision relying on the judgment of Hon'ble High Court in the case of Raghav Industries v.U01 -2016 (334) ELT 584 (Mad.).

Government observes that the original /appellate authority had rightly rejected the claims of the applicant in the light of said judgment of Hon'ble High Court of Madras in the case of M/s. Raghav Industries Limited. The prayer of applicant to keep the issue pending till the disposal of writ appeals in the matter cannot be accepted as the existing Judgment, in the absence of any stay, is binding in nature and is meant to be abided by all. For the same reason, the other prayer of the applicant to direct the original authority to dispose the claims as per judgment in writ appeals, cannot be accepted. The applicant has also prayed that the impugned rebate claims may be sanctioned in the light of circulars mentioned in the findings of impugned Order-in-Original. Both the concerned circulars are discussed at aforementioned para 8.4 and para 8.5.

10. The applicant has relied upon the decision of the Revision Authority in the case of Trident Limited. Government observes that in the said case original authority rejected drawback claim on the ground that the exported goods contain raw material on which no duty was paid. In the instant case no objection regarding availment of Cenvat credit has been raised by the department. Hence, Government finds no relevance in this reference. Likewise, the contention of the applicant that they had paid 6% central excise duty on the goods exported against which they had received 2.7%/3% of drawback is also irrelevant as the comparison is being done between output duty and duty paid on materials used in the manufacture – either of which can be claimed under Rule 18 of the Central Excise Rules, 2002.

11. As regards one of the rebate claim being time barred, Government observes that the rebate claim in respect of Shipping bill No.3607039 dated 16.10.2015 (ARE1 No.05/16.10.2015), amounting to Rs.2,16,503/- was filed on 26.12.2016, viz. beyond the period of one year as stipulated under Section 11B of the Central Excise Act, 1944. The applicant has contended that the claim is not hit by time bar as no time limit is prescribed under Notification 19/2004-CE (NT) dated 6.9.2004 issued under Rule 18 of CER

2002. Government finds that filing of rebate claim within one year from the relevant date is a statutory requirement which is required to be mandatorily adhered to and is non- condonable. Various judgments in this regard have also been passed. In a recent judgment in a matter relating to GST, the Hon'ble Gujarat High Court had in the case of Mohit Minerals Pvt. Ltd. vs. UOI[2020(33)GSTL 321(Guj.)] held that:

> *"151. It is a settled principle of law that if a delegated legislation goes beyond the power conferred by the statute, such delegated legislation has to be declared ultra vires. The delegated legislation derives power from the parent statute and not without it. The delegated legislation is to supplant the statute and not to supplement it."*

Thus, the statute is sacrosanct and is required to be followed religiously.

12. In view of above findings, the Government upholds the impugned Orders-in-Appeal No. SLM-CEX-APP-80-99/2019 dated 14.02.2019 and SLM-CEX-APP-124/2019 dated 05.03.2019 passed by Commissioner (Appeals), GST and Central Excise, Coimbatore and rejects the impugned revision applications filed by the applicant.

13. The Revision Applications are disposed of on above terms.

Shrawan 3/3/22

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India.

ORDER No. 200-220 /2022-CX (SZ)/ASRA/Mumbai dated 03.3.2022

To,
M/s. Manchester Textile Private Ltd.,
SF No.31, 32 & 33,
Kunnathur to Perundurai Road,
16, Velampalayam, Kunnathur,
Erode - 638 103.

Copy to:

1. Commissioner of CGST,
   No.1, Foulks Compound,
   Anai Medu, Salem – 636 001.

2. Sr. P.S. to AS (RA), Mumbai
3. Guard file
4. Notice Board.