

REGISTERED 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.195/171/17-RA, 195/172/17-RA, Date of Issue: 23/07/2018  
195/173/17-RA, 195/174/17-RA,  
195/175/17-RA, 195/15-27/SZ/17-RA,  
195/31/SZ/17-RA |

ORDER NO. 203-221 /2018-CX(SZ)/ASRA/MUMBAI DATED 10.07.2018 OF THE  
GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA, PRINCIPAL  
COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT  
OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Sl.No.	Revision Application No.	Applicant	Respondent
1.	195/171/17-RA (CX)	Ravi Foods Pvt. Ltd.	Commissioner of Customs, Central Excise & Service Tax, Hyderabad II.
2.	195/172/17-RA(CX)	Ravi Foods Pvt. Ltd	
3.	195/173/17-RA(CX)	Ravi Foods Pvt. Ltd	
4.	195/174/17-RA(CX)	Ankit Biscuits Pvt. Ltd	
5.	195/175/17-RA(CX)	Pahal Foods Pvt. Ltd	
6. to 18.	195/15-27/SZ/17-RA	Ravi Foods Pvt. Ltd.	
19.	195/31/SZ/17-RA	Ankit Biscuits Pvt. Ltd	

Subject : Revision Applications filed, under section 35EE of the Central Excise Act, 1944 against the Orders in Appeal No. OIA No.HYD-EXCUS-002-APP-046/16-17 dt. 24.01.2017, OIA No.HYD-EXCUS-002-APP-047/16-17 dt. 24.01.2017 OIA No.HYD-EXCUS-002-APP-048/16-17 dt. 24.01.2017, OIA No.HYD-EXCUS-002-APP-49/15-16 dt. 25.01.2017, OIA No.HYD-EXCUS-002-APP-49/15-16 dt. 25.01.2017, OIA No.HYD-EXCUS-002-APP-50/16-17 dt. 25.01.2017, OIA No.HYD-EXCUS-002-APP-039/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-040/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-041/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-042/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-043/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-044/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-045/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-046/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-047/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-048/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-049/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-050/17-18 dt. 26.07.2017, OIA No.HYD-EXCUS-002-APP-051/17-18 dt. 26.07.2017 and OIA No.HYD-EXCUS-002-APP-052-16-17 dt.27.07.2017 passed by Commissioner (Appeals), Hyderabad.



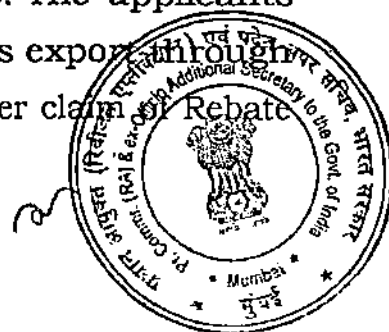
ORDER

These following Revision applications are filed by three applicants against the Orders-in-Appeal as detailed in Table below passed by Commissioner (Appeals) Customs and Central Excise Hyderabad.

TABLE

Sl. No.	Revision Application File No.	Name of the Applicant	Order-In-Original No. & Date	Order-In-Appeals No. & Date
1	2	3	4	5
1	195/171/17-RA(CX)	Ravi Foods Pvt. Ltd	OIO No. 52/Ref.2015 dt. 16.09.2015 passed by Asst. Commissioner of Customs & Central Excise, Shamsabad Division, Hyderabad	OIA No.HYD-EXCUS-002-APP-046/16-17 dt. 24.01.2017 Passed by Commissioner (Appeals) Customs, Central Excise Hyderabad.
2	195/172/17-RA(CX)	Ravi Foods Pvt. Ltd	OIO No. 53/Ref.2015 dt. 16.09.2015	OIA No.HYD-EXCUS-002-APP-047/16-17 dt. 24.01.2017
3	195/173/17-RA(CX)	Ravi Foods Pvt. Ltd	OIO No. 60/Ref.2015 dt. 20.10.2015	OIA No.HYD-EXCUS-002-APP-048/16-17 dt. 24.01.2017
4	195/174/17-RA(CX)	Ankit Biscuits Pvt. Ltd	OIO No.54/Ref/2015-16 dt. 16.09.2015	OIA No.HYD-EXCUS-002-APP-49/16-17 dt. 25.01.2017
5	195/175/17-RA(CX)	Pahal Foods Pvt. Ltd	OIO No.51/Ref/2015-16 dt. 16.09.2016	OIA No.HYD-EXCUS-002-APP-50/16-17 dt. 25.01.2017
6	195/15-27/SZ/17-RA	Ravi Foods Pvt. Ltd	OIO NO.35/2016 dt.31.05.2016	OIA No.HYD-EXCUS-002-APP-039/17-18 dt. 26.07.2017
7		Ravi Foods Pvt. Ltd	OIA No.36/2016 dtd 31.05.2016	OIA No.HYD-EXCUS-002-APP-040/17-18 dt. 26.07.2017
8		Ravi Foods Pvt. Ltd	OIO No.37/2016 dtd 31.05.2016	OIA No.HYD-EXCUS-002-APP-041/17-18 dt. 26.07.2018
9		Ravi Foods Pvt. Ltd	OIO NO.38/2016 dtd.31.05.2016	OIA No.HYD-EXCUS-002-APP-042/17-18 dt. 26.07.2017
10		Ravi Foods Pvt. Ltd	OIO NO.39/2016 dt.31.05.2016	OIA No.HYD-EXCUS-002-APP-043/17-18 dt. 26.07.2017
11		Ravi Foods Pvt. Ltd	OIO NO.40/2016 dt. 31.05.2016	OIA No.HYD-EXCUS-002-APP-044/17-18 dt.26.07.2017
12		Ravi Foods Pvt. Ltd	OIO NO.41/2016 dtd 31.05.2016	OIA No.HYD.EXCUS-002-App-045/17-18 dt. 26.07.2018
13		Ravi Foods Pvt. Ltd	OIO No.42/2016 dtd.31.05.2016	OIA No.HYD.EXCUS-002-App-046/17-18 dt. 26.07.2018
14		Ravi Foods Pvt. Ltd	OIO NO.43/2016 dt.31.05.2016	OIA No.HYD-EXCUS-002-APP-047/17-18 dt. 26.07.2017
15		Ravi Foods Pvt. Ltd	OIO NO.63/2016 dt.08.08.2016	OIA No.HYD-EXCUS-002-APP-048/17-18 dt. 26.07.2017
16		Ravi Foods Pvt. Ltd	OIO NO.66/2016 dtd 25.08.2016	OIA No.HYD-EXCUS-002-APP-049/17-18 dt. 26.07.2017
17		Ravi Foods Pvt. Ltd	OIO NO.67/2016 dt.25.08.2016	OIA No.HYD-EXCUS-002-APP-050-17-18 dt.26.07.2017
18		Ravi Foods Pvt. Ltd	OIO NO.70/2016 dt.9.09.2016	OIA No.HYD-EXCUS-002-APP-051-17-18 dt.26.07.2017
19	195/31/SZ/17-RA	Ankit Biscuits Pvt. Ltd	OIO NO.32/2016 dt.27.05.2016	OIA No.HYD-EXCUS-002-APP-052-16-17 dt.27.07.2017

2. The brief facts of the case are that the applicants are manufacturers of Biscuits falling under Chapter Heading No.19 to the First Schedule of the Central Excise Tariff Act, 1985. The applicants are clearing their products for both domestic as well as export through merchant exporters on payment of duty of excise and under claim of Rebate.



under Rule 18 of the Central Excise Rules, 2002. The applicants are availing credit of duty paid on the inputs and input services used in the manufacture of their final products and the said credit amount is utilized for payment of excise duty on their final products. In case of exempted goods cleared for exports i.e. Biscuits cleared in packaged form, with per Kg. retail sale price equivalent not exceeding Rs.100/- the applicants are availing the Cenvat Credit of duty paid on the inputs and input services and also paying excise duty on them during clearance. Therefore, in respect of exported biscuits, the applicants have been taking the Cenvat credit on the inputs and input services. The applicants have been clearing the exported biscuits on payment of duty and claiming Rebate under Rule 18 of the Central Excise Rules 2002.

3. The major products of the applicants classified under Chapter 1905 3100 & 1905 9020, fell under RSP Based valuation in terms of Notification No.49/2008 dtd. 24.12.2008 Sr. NO.12 at the relevant time. The Effective tariff rate of duty on the said products was levied at the rate of 6%. In terms of Notification No.12/2012 dtd. 17.3.2012 (S No.27), as amended, Biscuits cleared in packaged form, with per Kg. retail sale price equivalent not exceeding Rs.100/- attract 'Nil' rate of duty.

4. Initially vide five Orders-in-Original as listed at Sr. no.1 to 5 under column No. 4 of the table at para 1 above, order had been passed by Rebate sanctioning Authority under which the rebate claims filed by the applicants i.e. Three (3) in case of M/s Ravi Foods Pvt. Ltd., One (1) in case of M/s Ankit Biscuits Pvt. Ltd and One (1) in M/s Pahal Foods Pvt. Ltd. were sanctioned by the Assistant Commissioner of Customs & Central Excise, Shamsabad Division, Hyderabad. After sanctioning the rebate claims in these five matters, the Assistant Commissioner of Central Shamshabad Division filed the Appeal before the Commissioner(Appeals) Central Excise and Customs, Hyderabad on the instruction of Jurisdictional Commissioner of Central Excise, Customs and Service Tax Hyderabad on the grounds that in terms of Notification No.12/2012-CE dt. 17.03.2012 vide Sr. no.27 Biscuits cleared in packaging from with per Kgs retail price equivalent but not exceeding Rs.100/- were exempted from payment of duty and further in view of such exemption to the goods being granted, the manufacture-exporter of such goods was not authorized to pay duty of excise in light of Section 5(A)(1A) of the Central Excise Act, 1944. The department also relied upon a decision of Govt. of India in the matter of M/s Parle Products reported under [2014(312) ELT 905(GOI)] while filing the appeal, wherein the GOI held that the exemption



under notification was provided unconditionally under a similar exemption provided under Notification No.3/2016-CE (Sr. No.18A).

5. The Appeals filed by the department were heard by the Commissioner (Appeals) and same were decided vide impugned Order-in-Appeal No. HYD-EXCUS-002-APP-046, 047, 048, 049 & 50 /16-17 dtd. 24.01.2017 by setting aside all five Orders-in-Original and allowing the departmental Appeals. While doing so the Commissioner (Appeals) held that the goods manufactured were unconditionally exempted from payment of duty under the Notification and further that in terms of Section 5(A)(1A) of Central Excise Act, 1944 they (Applicants) did not legally have option to pay duty and, therefore, the duty so paid cannot be treated as duty paid under Central Excise Act, 1944 and consequently, the same could not have been rebated under Rule 18 of Central Excise Rules, 2002 on account of subsequent exports made of them.

6. After the issuance of the said Orders-in-Appeal dtd. 24.01.2017, the Assistant Commissioner of Central, Shamshabad Division rejected subsequent 14 pending rebate claims vide 14 different Orders-in-Original as listed at Sr. No. 6 to 19 under column No. 4 of Table at para 1 above. Vide said Orders in Original the rebate sanctioning authority rejected the claim towards the duty paid on the goods exported on which the transaction value (FOB value) of the Biscuits exported was Per Kgs. Rs.100 or less.

7. Being aggrieved by the aforesaid said Orders in Original, the applicants filed 14 different appeals before Commissioner (Appeals) Hyderabad, and same were also rejected by the Commissioner (Appeals) vide 14 different Orders-In-Appeal as listed at Sr. No. 6 to 19 under column No. 5 of Table at para 1 above relying on earlier Order in Appeal dtd. 24.01.2017.

8. Being aggrieved by all 19 (Initial 5 and subsequent 14) Order-in-Appeals, the Applicants filed Revision Applications before the Joint Secretary to the Government of India in terms of Section 35EE of Central Excise Act, 1944 which are listed at Sr. No. 1 to 19 under column No. 2 of Table at para 1 above.

9. Meanwhile, as the matter was recurring in nature and at the time of filing of Revision Application, the Hon'ble Joint Secretary was not able to decide the matters in view of the decision passed by the Hon'ble High Court of Punjab and Haryana at Chandigarh, in the matter of M/s Punjab Stainless Steel Industries Versus Union of India and others that as the Joint Secretary and Commissioner (Appeals) were same rank officers, one of the applicants M/s Ravi Foods Pvt. Ltd. filed Writ Petition No.6448/2017 before Hon'ble High



Court of Judicature at Hyderabad for the state of Telangana and the State of Andhra Pradesh, challenging the three Orders-In-Appeals listed at Sr. No. 1, 2 and 3 under column No. 5 of Table at para 1 above, viz. Orders-In-Appeal No. OIA No.HYD-EXCUS-002-APP-046, 47 & 48 /16-17 dt. 24.01.2017 passed by Commissioner (Appeals) Customs, Central Excise Hyderabad.

10. The Hon'ble High Court of Judicature at Hyderabad vide Order dt. 24.01.2018 allowed the Writ Petition 6448/2017 filed by the applicant, M/s M/s Ravi Foods Pvt. Ltd. by setting aside the impugned Order-In-Appeal No. HYD-EXCUS-002-APP-046, 47 & 48 /16-17 dtd. 24.01.2017 passed by Commissioner (Appeals) Customs, Central Excise Hyderabad.

11. As such, out of the 19 Revision Applications filed by the applicants, 3 Revision Applications Nos. RA No.195/171/RA-CX, RA No.195/172/RA-CX, RA No.195/173/RA-CX were the subject matter before the Hon'ble High Court in the Writ Petition No.6448/2017 and the issue involved already stands settled in favour of the applicant M/s Ravi Foods Pvt Ltd.

12. In respect of the remaining 16 Revision Applications listed at Sr. No. 4 to 19 under column No. 2 of Table at para 1 above the applicants vide their submissions dated 25.06.2018 have submitted as under :

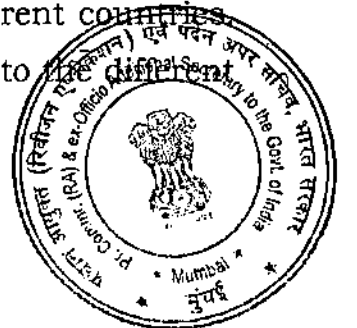
12.1 That there was an exemption were provided under Notification No.12/2012-CE dt. 17.03.2012 (Sr. No.27 of table of said Notification) which were as under:

No.	Chapter or heading or sub-heading or tariff item of the First schedule	Description of excisable goods
27	1905 31 00 or 1905 90 20	<p>Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding Rs. 100</p> <p>Explanation 1. - For the purposes of this entry, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale.</p> <p>Explanation 2. - For the purposes of this entry, 'per kg. retail sale price equivalent' shall be calculated in the following manner, namely :-</p>



	<p>If the package contains X gm of biscuits and the declared retail sale price on it is Y, then, the per kg. retail sale price equivalent = <math>(Y*1000)/X</math> Illustration. - If the package contains 50 Kg of biscuits and the declared retail sale price on it is Rs.2, then, per kg. retail sale price equivalent = <math>Rs (2*1000)/50 = Rs.40</math></p>
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- 12.2 That from perusal of the description of excisable goods mentioned under Notification No.12/2012-CE dt. 17.03.2012 at Sr. No.27, it can be found that for the availing of exemption there are three ingredient should be available **1) Biscuits should be cleared in packaged form, 2) with retail sale price (RSP) and 3) Per Kgs rate of Retails Sale price will be equivalent and not exceeding Rs.100/- per Kgs.** It is also explained under the said description that **“retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer which should include all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale.**
- 12.3 It is important to note that the Packages of the Biscuits cleared by the Applicants did not contain any RSP and the Applicant could not print or declare the RSP on which such export goods would be sold to the ultimate consumers of the said Biscuits in the overseas country of export.
- 12.4 It is important to note that under the explanation of the description mentioned in the notification, it was specifically provided that *“Retail Sale Price means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale”*. As per the said explanation the Applicant had to declare the RSP by considering all the taxes levied, freight, transportation, commission, advertisement and sale price which is levied upto the sale to the ultimate consumer who situated at different countries. The said exercise in the product export out of India to the different



counties is not feasible/possible. Hence, applicants chosen not to opt for the exemption as provided under notification and go for payment of duty on transaction value of the goods.

- 12.5 That the department has taken FOB value as retail sale price for such export goods for the purpose of exemption as provided under notification No.12/2012 dt. 17.03.2012 which is not permissible under law or as per the explanation -1 of the said description, under which besides of sole consideration of the goods, other ingredients like overseas local taxes as well as overseas taxes levied, freight, transportation, commission, advertisement are to be added to arrived RSP for the Export product.
- 12.6 The applicant relied upon a decision made by the Hon'ble Tribunal in the matter of **M/s Dinesh Tobacco Industries Vs. Commissioner of Central Excise, Jaipur [2012(278)ELT 253(Tri.-Del)]** vide which the Hon'ble Tribunal has held at Para 6 of judgment that Appellant were not required to fix RSP on such pouches and there is no case of the Revenue to work out RSP on such export goods based on its own method which had no sanction under law. Hence, in view of the above judgment the consideration of FOB value as RSP for the purpose of exemption provided under notification by the department is not acceptable.
- 12.7 That the Applicant further state that the exemption granted under the Notification No.12/2012-CE is a conditional notification as ruled by the High Court of Judicature at Hyderabad vide Order dtd. 24.01.2018 and the benefit of exemption provided under the said notification would only be granted on satisfaction of its condition that the Applicant printed/declared, the Retail Sale Price, on which the said goods were sold to its ultimate consumer, had been declared by considering other factors Like overseas local taxes levied, freight, transportation, commission, advertisement charges etc. levied in overseas countries during sale of such goods in overseas county to its ultimate consumer. It is highly impracticable to prove RSP for product exported as per the explanation No.1 provided under the Notification. As explained supra, all the terms used in the Notification are in the context of Retail sales in India only. Hence, the benefit of exemption could not be availed by the Applicant specifically for the export. The Applicant relying upon the judgment made by the Hon'ble



Apex Court of India in the matter of **Commissioner of Central Excise, New Delhi vs. Hari Chand Shri Gopal [2010(260) ELT 003(SC)]** under which the Hon'ble Apex Court has held at para 22 that a provision providing for an exemption, concession or exception, as the case may be, has to be construed strictly with certain exceptions depending upon the settings on which the provision has been placed in the Statute and the object and purpose to be achieved. If exemption is available on complying with certain conditions, the conditions have to be complied with. The mandatory requirements of those conditions must be obeyed or fulfilled exactly.

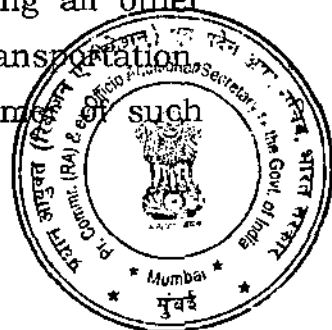
- 12.8 That when the revenue is on their opinion that the exported goods were within the ambit of exemption as provided under Notification No. 12/2012, it is burden on the revenue/department to prove that exported goods was to be covered within the ambit of exemption in terms of condition/explanation of RSP provided at Sr. no.27 of Notification No.12/20012-CE dtd. 17.03.2012. However, the department failed to prove that the FOB price which was considered as Retail Sale Price for the purpose of exemption and sanctioning of rebate, on which the export goods was sold to its ultimate consumer was equal or did not exceed to Rs.100/- per Kgs, as per the conditions/explanations provided under notification,. Instead of the same they have considered Sole Consideration Value (FOB) of the export goods as RSP for the purpose of the exemption as provided under notification which is not allowed as per the explanation provided under Explanation No.1 of the goods appeared at Sr. No.27 of Notification.
- 12.9 If the said criteria will be ruled by the judicial authority in this case, then in case of clearance of domestic goods, the various manufacturer might avail the benefit of the notification and would clear such biscuits without payment of duty on the basis of their sole consideration value (FOB) of the goods on which the said types of Biscuits might be sold to their dealers. That is why the Govt. has specifically clarified by Explanation-1 & 2, that for the purpose of the exemption provided under notification, the manufacturer has to satisfy the condition that the Retail Sale Price on which, the goods sold to the ultimate consumer will not be equal and ~~excess~~ than Rs.100/- Per kg. Hence, for the purpose of the exemption the



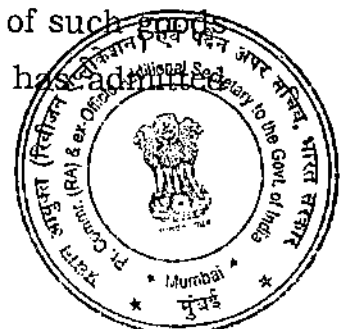


value should be taken as RSP on which the goods sold to ultimate consumer not FOB value on which the goods sold to any dealer or intermediary.

- 12.10 The applicant further submits that since the exemption is conditional, there was an element of option with the Assessee to avail or not. If the Assessee wanted to avail the same, it was burden on the Assessee to prove that the RSP should be declared on packages and such RSP was declared by covering all the cost upto their ultimate overseas consumer as per explanation provided under Notification. Admittedly no such claim was made by the applicant, since the local taxes and all other expenses mentioned therein are in terms of a foreign country and hence the condition was not fulfilled. Thus the burden to prove that RSP declared on which the export goods sold to its ultimate overseas consumer, falls within four corners of the condition prescribed under the notification, shifts back to the Revenue, wherein they have failed to bring any evidence that the condition has been fulfilled. The Applicant is relying upon the decision of Hon'ble Tribunal in the matter of **M/s Bombay Dyeing & Manufacturing Co. Ltd. vs. C. C. E. Mumbai-IV [2001(135) ELT 1392 (Tri.-Mumbai)]** vide which the Hon'ble Tribunal has held that since exemption is conditional, there is an element of option - Exemption has to be claimed and burden of proving that Assessee falls within the exemption falls upon him.
- 12.11 That the restriction imposed under Section 5A(1A) of Central Excise Act, 1944 is applicable only when an exemption is provided absolutely, not conditionally. Hence, in the present cases, the applicant has rightly opted to pay the duty as per tariff rate on the export goods because the condition provided under Notification No.12/2012-CE dt. 17.03.2012 could not be satisfied by any mean and that would be lead to indefinite interpretation/litigation from the departmental officers.
- 12.12 That in the present matter Assessee knew that in case of availment of exemption in terms of Notification No.12/2012, the applicant could not prove that the RSP of the exported goods would be equal or not exceeding to Rs.100/- per Kg. by considering all other ingredients like overseas local taxes levied, freight, transportation commission, advertisement upto the ultimate consumer **such**



- export goods. Hence, applicants chosen not to opt for the exemption in terms of Notification No.12/2012-CE dt. 17.03.2012.
- 12.13 That is why, keeping in view of the above facts, the Hon'ble High Court has set-aside the impugned Order-In-Appeal No. HYD-EXCUS-002-APP-046, 047 & 048 /16-17 dt. 24.01.2017 vide their HC Order dt. 24.01.2018 and allowed the Writ Petition holding that it cannot be concluded that the exemption was absolute and unconditional. It is also ruled by the Hon'ble High Court that even in cases where the manufactures pay duty which is not leviable, he may be entitled to claim refund of the same.
- 12.14 That the said HC Order dt. 24.01.2018 has also been accepted by the Ld. Commissioner (Appeals) Central Excise and Customs vide Order-In-Appeal No. HYD-EXCUS-RRC-APP-031 to 033 - 17-18(App-I) dt. 28.02.2018 which is issued in the matter of further rebate claims of similar goods exported by very same Applicant i.e. M/s Ravi Foods Pvt. Ltd. which was also rejected by the Asstt. Commissioner vides OIO No. 23,30 and 45/2017-18 dt. 14/28.06.2017 on same set of facts. A copy of impugned OIA is enclosed herewith for your kind reference.
- 12.15 It is further state that Jurisdictional Commissioner of Customs, Central Excise & Service Tax has also accepted vide their Order-In-Original No. HYD-EXCUS-002-Com-043-16-17 dt. 28.11.2016 that for the availing of exemption in terms of Notification No.12/2012-CE dt.17.03.2012 the retail price for the purpose of Notification cannot be arrived or calculated but should be declared by the Assessee for ultimate consumer. The Order-in-Original were passed by the jurisdictional Commissioner while department had issued SCN for recovery of Cenvat Credit towards the goods cleared for export in packages form, with per Kg. retail sale price equivalent not exceeding Rs.100/-. A copy of said OIO is already enclosed under the relevant RA filed. A copy of said OIO NO. HYD-EXCUS-002-Com-043-16-17 dt. 28.11.2016 is enclosed herewith for your kind reference and marked as **Annexure-"I"**
- 12.16 The Order In Original passed by the Jurisdictional Commissioner, interpreting the same Notification No.12/2012 CE dated 17.3.2012, has held that the exported goods are not exempted and accordingly are the inputs used in the manufacture of such goods are eligible for cenvat credit. Thus, the Dept itself has admitted



that the exported goods are not exempted, by passing this OIO, which has not been further challenged by the Dept. at any higher forum. Thus, this OIO has attained finality and Dept. is precluded from denying the Rebate claims when goods are exported by the applicant by utilizing such Cenvat Credit.

12.17 That both the lower authority has not denied the fact of clearance of goods from factory, duty paid nature of export goods and subsequent its exports. Hence, when the core aspect of Rule 18 of Central Excise Rules, 2002 read with Notification No.19/2004-CE(NT) dt. 06.09.2004 is complied by the applicant, the duty paid on the exported goods should be refunded. The applicant relied upon the following judgment in support of the view taken above:

12.18 UNION OF INDIA vs. SUKSHA INTERNATIONAL & NUTAN GEMS & ANR. Reputed under 1989 (39) E.L.T. 503 (S.C.) Interpretation of Statute - Beneficial provision - Interpretation unduly restricting the scope of a beneficial provision to be avoided so that it may not take away with on hand what the policy gives with the other.

12.19 Govt. Of India Order No. 267/05 dated 30.06.2005 passed by your honor in the matter of M/s Bhagirath Textile Ltd., Nagpur vide the above judgment it has been decided that Rebate/drawback etc. Are exported-oriented schemes and unduly restricted and Technical interpretation of procedure etc is to be avoided in order not to defeat the very purpose of such schemes which serve as export incentive to boost export and earn foreign exchange and in case the substantive fact of export having been made is not in doubt, a liberal interpretation is to be given is case of any technical breaches. In the matter of Union of India Vs. A. V. Narasimhalu [1983(13)ELT 1534 (SC)], the Apex Court also observed that the administrative authorities should instead of relying on technicalities, act in a manner consistent with the broader concept of justice.

13. The issue involved in all these Revision Applications being common, they are taken up together and are disposed of vide this common order.

14. A Personal hearing was held in this case on 25.06.2018 and Shri R. Muralidhar, Advocate, Shri D.K. Singh, Advocate and Shri G Sai Babu, Manager Accounts, duly authorized by the applicant appeared for hearing. They pleaded that in view of the Order of Hon'ble High Court of Andhra Pradesh



Pradesh in Writ Petition No. 6448/2017 dated 24.01.2018, the following Revision Applications have become infructuous and pleaded that these 3 Revision Applications be permitted to be withdrawn.

1. RA No.195/171/RA-CX,
2. RA No.195/172/RA-CX, and
3. RA No.195/173/RA-CX

For rest of the sixteen Revision Applications, it was pleaded that in view of the Order of Hon'ble High Court of Andhra Pradesh in Writ Petition No. 6448/2017 dated 24.01.2018 and also in view of the written submissions made, the Revision Applications be allowed and Orders in Appeal be set aside.

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

16. Government first takes up Revision Applications at Sl. No. 1 to 3 of Table at para 1, viz. bearing No. **195/171/17-RA(CX)** (arising out of Order in Appeal No. OIA No.HYD-EXCUS-002-APP-046/16-17 dt. 24.01.2017), No. **195/172/17-RA (CX)** (arising out of Order in Appeal No. OIA No.HYD-EXCUS-002-APP-047/16-17 dt. 24.01.2017), and No. **195/173/17-RA(CX)** (arising out of Order in Appeal No. OIA No.HYD-EXCUS-002-APP-048/16-17 dt. 24.01.2017), wherein Commissioner (Appeals) held that the goods manufactured were unconditionally exempted from payment of duty under the Notification No.12/2012 CE dated 17.3.2012, and further that in terms of Section 5(A)(1A) of Central Excise Act, 1944 they (Applicants) did not legally have option to pay duty and, therefore, that the duty so paid cannot be treated as duty paid under Central Excise Act, 1944 and consequently, the same could not have been rebated under Rule 18 of Central Excise Rules, 2002 on account of subsequent exports made of them.

17. Government observes that while these three Revision Applications were pending due to the fact that Joint Secretary was not able to decide the matters in view of the decision passed by the Hon'ble High Court of Punjab and Haryana at Chandigarh, in the matter of M/s Punjab Stainless Steel Industries Versus Union of India and others [as the Joint Secretary and Commissioner (Appeals) were same rank officers] one of the applicant, M/s Ravi Foods Pvt. Ltd. filed Writ Petition No.6448/2017 before Hon'ble High Court of Judicature at Hyderabad for the state of Telangana and the State of Andhra Pradesh challenging the three Orders-in-Appeals bearing No.HYD-EXCUS-002-APP-046,



47 & 48 /16-17 dt. 24.01.2017 passed by Commissioner (Appeals) Customs, Central Excise Hyderabad. The Hon'ble High Court of Judicature at Hyderabad vide Order dt. 24.01.2018 observed that

9. *But at the time of arguments, the learned Standing Counsel for the Department produced a copy of Office Order bearing No.202/2017, dated 20-7-2017, by which the Government nominated officers of the rank of Principal Commissioners and ex-officio Additional Secretaries to Government of India as the Revisional Authorities. Therefore, it was contended by the learned Standing Counsel for the Department that the difficulty expressed by the petitioner stood removed.*

10. *But we do not think that we will drive the petitioner to avail the alternative remedy of revision at this stage, merely on account of a subsequent development. At the time when the petitioner filed the writ petition in February 2017, they were actually disabled from filing a revision. Merely because the Government nominated officers of superior rank subsequently (in July, 2017), the petitioner cannot be driven to seek remedy before the Revisional Authority.*

11. *That takes us to the merits of the case.*

and decided the case on merits and allowed the Writ Petition 6448/2017 filed by the applicant, M/s Ravi Foods Pvt. Ltd. by setting aside the impugned Orders-In-Appeal No. HYD-EXCUS-002-APP-046,47 & 48 /16-17 dtd. 24.01.2017 passed by Commissioner (Appeals) Customs, Central Excise Hyderabad. In view of this Government observes that the Revision Applications No. 195/171/RA (CX), 195/172/RA(CX), and 195/173/RA(CX) have become infructuous and therefore as desired by the applicants during the course of personal hearing these Revision Applications are permitted to be withdrawn. Accordingly, **Revision Applications at Sl. No. 1 to 3 of Table at para 1, viz. bearing RA No.195/171/17-RA(CX), 195/172/17-RA(CX), and 195/173/17-RA(CX) filed by the applicant M/s Ravi Foods Pvt. Ltd. are dismissed as withdrawn.**

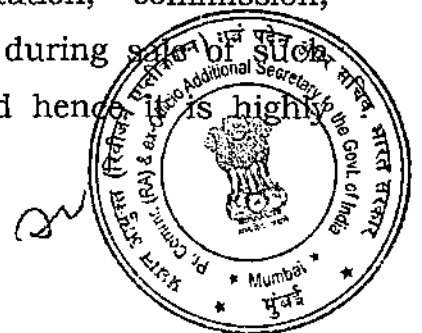
18. Now, Government takes up remaining Revision Applications at Sl.No. 4 & 19 of Table at para 1 viz. **RA No.195/174/17-RA(CX)** (arising out of Order in Appeal No. HYD-EXCUS-002-APP-049/16-17 dtd. 25.01.2017 ) ,**No.195/175/17-RA (CX)** (arising out of Order in Appeal No. HYD-EXCUS-002-APP-050/16-17 dtd. 25.01.2017), **No. 195/15-27/SZ/17-RA** (arising out of Order in Appeal No. HYD-EXCUS-002-APP-039 to 051/17-18 dtd. 26.07. 2017) and No. 195/31/SZ/17-RA (arising out of Order in Appeal No. HYD-EXCUS-002-APP- 052/16-17 dtd. 27.07.2017) for decision.



19. Government notes that the applicants had filed claim of rebate under Rule 19 of Central Excise Rules, 2002 of the duty paid on biscuits which were exported on payment of duty. However, the original authority rejected the claim of rebate of duty paid on biscuits considering the same as exempted in terms of Sl. No. 27 of Notification No. 12/2012 CE dated 17.03.2012 and were not liable to duty unconditionally and the applicant was not entitled to pay such duty in view of the provisions of Section 5A(1A) of Central Excise Act, 1944. After following due process of law, the original authority relying on the decision of Government of India in the case of Parle products reported in 2014 (312) ELT 905 (GOI) denied such claim of rebate of the duty of excise paid on the biscuits whose retail sale price equivalent or did not exceed Rs. 100/- kg which had been exported.

20. Commissioner (Appeals), Hyderabad in all his impugned Orders in Appeal observed that goods manufactured by the applicants were unconditionally exempted from payment of duty under the Notification and further that in terms of Section 5(A)(1A) of Central Excise Act, 1944 they (applicants) did not legally have option to pay duty and, therefore, that the duty so paid cannot be treated as duty paid under Central Excise Act, 1944 and consequently, the same could not have been rebated under Rule 18 of Central Excise Rules, 2002 on account of subsequent exports made of them and denied the Rebate of duty paid on goods cleared for exports. Hence the issue to be decided in all these Revision Applications is whether the exemption granted under Notification No.12/2012 CE dated 17.3.2012, was absolute and unconditional and as the exemption granted under Section 5A (1A) of Central Excise Act, 1944 is absolute, the manufacturer of such goods was not required to pay duty of excise, as held by the Commissioner (Appeals) in all the impugned orders.

21. The applicants in their submissions dated 25.06.2018 have contended that the exemption granted under the Notification No.12/2012-CE is a conditional notification as ruled by the High Court of Judicature at Hyderabad vide Order dtd. 24.01.2018 and the benefit of exemption provided under the said notification would only be granted on satisfaction of its condition that the applicant printed/declared, the Retail Sale Price, on which the said goods were sold to its ultimate consumer, had been declared by considering other factors Like overseas local taxes levied, freight, transportation, commission, advertisement charges etc. levied in overseas countries during sale of such goods in overseas county to its ultimate consumer and hence is high.



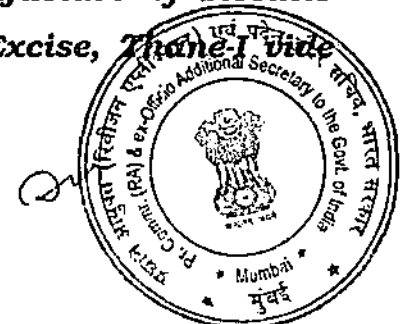
impracticable to prove RSP for product exported as per the explanation No.1 provided under the Notification and as such all the terms used in the Notification No.12/2012-CE are in the context of Retail sales in India only. The applicants in their Revision Applications have also referred to the Board's Circular No. 625/16/ 2002-CX dated 28.02.2002 which mentions that for items meant for export MRP cannot be printed on the notified item and not to be assessed under Section 4 A of Central Excise Act, 1944. Government further notes that applicants also relied upon decisions of Hon'ble CESTAT Principal Bench, New Delhi in the case of M/s. Gillette India Ltd. v CCE, Jaipur - 2006 (193) E.L.T. 331 (T-Del.) and CESTAT South Zonal Bench, Bangalore in the case of Indo Nissin Food Ltd. v. CCE, Bangalore-I - 2008 (230) E.L.T. 143 (T-Bang.) wherein it was held that export consignments were required to be valued in terms of transaction value under Section 4 and not in terms of Section 4A of Central Excise Act, 1944. The applicants also relied upon the judgment of the Hon'ble Apex Court of India in the matter of Commissioner of Central Excise, New Delhi vs. Hari Chand Shri Gopal [2010(260) ELT 003(SC)] under which the Hon'ble Apex Court has held at para 22 that a provision providing for an exemption, concession or exception, as the case may be, has to be construed strictly with certain exceptions depending upon the settings on which the provision has been placed in the Statute and the object and purpose to be achieved. If exemption is available on complying with certain conditions, the conditions have to be complied with. The mandatory requirements of those conditions must be obeyed or fulfilled exactly.

22. Government from a careful reading of the explanation 2 and illustration given in the Notification No. 12/2012 CE re produced at para 12.1 supra, is of the considered opinion that the condition for allowing the Notification is declaration of the retail sale price on the packages. The retail price for the purpose of Notification cannot be arrived at or calculated but should be "declared by the assessee to the ultimate consumer", The applicants' submission that the Biscuits cleared by them did not contain any RSP and the they could not print or declare the RSP on which such export goods would be sold to the ultimate consumers of the said Biscuits in the overseas country of export and as per the said explanation the they had to declare the RSP by considering all the taxes levied, freight, transportation, commission, advertisement and sale price which is levied upto the sale to the ultimate consumer who situated at different countries was not feasible/possible is acceptable. Hence, the applicants chose not to opt for the exemption.



provided under notification and go for payment of duty on transaction value of the goods.

23. Government also notes that the applicant vide their submissions dated 25.06.2018 have enclosed a copy of jurisdictional Commissioner of Customs, Central Excise and Service Tax, Hyderabad-II's Order in Original No. HYD-EXCUS-002-COM-045-16-17 dated 28.11.2016 deciding the show cause notice wherein it was alleged that the biscuits cleared for export under rebate of duty by the applicants were in fact exempted under Notification No. 12/2012-CE dated 17.03.2012, as amended and as per Rule 6 of Cenvat Credit Rules, 2004, they had no option to avail Cenvat Credit on the inputs used in the manufacture of these exempted goods. In this case while dropping the demand for the recovery of Cenvat credit in respect of inputs used in manufacture of final products being exported, the Jurisdictional Commissioner in his Order in Original Supra observed that ***"even though there is no proposal to the effect that valuation of the said goods to be done under Section 4 A of the Act, the exemption Notification No.12/2012-CE has the similar wording as of Section 4A and the main requirement is declaration of Retail Sale Price on the Packages. Once the assessee is not required to declare the Retail Sale Price on the packages, the issue is to be treated as similar to that of the case laws and valuation of the goods is to be done under Section 4 of the Act. Once the valuation is done under Section 4 the exemption available under Notification No.12/2012-CE is to be held not applicable for the goods exported irrespective of the fact that similar product cleared into local market has less than Rs.100 RSP"***. The Jurisdictional Commissioner in his Order in Original Supra further observed that ***"The identical issue had come before the Hon'ble CESTAT Mumbai in case of Modi Bakers [2014(309)ELT 547 (Tri-Mumbai). In this case the adjudicating authority had confirmed the demand on the ground that the CENVAT taken on biscuits manufactured and exported was not eligible as the said biscuits having retail sale price of less than Rs.100/- per Kg were exempted. The Tribunal observed that the requirement of affixing MRP is only meant for goods required to be sold in India and it has nothing to do with goods exported. The CENVAT Credit therefore was allowed. In another identical case of BUNTY FOODS (India) P Ltd. Vs Commissioner, Central Excise, Thane-I (2015-TIOL-1075-CESTAT-MUM). The Tribunal allowed Cenvat Credit used for manufacture of biscuits which were exported. The Commissioner, Central Excise, Thane-I vide***





**his letter No. V/Trb.04/Misc/CESTAT-ML/Th-1/2016-17/2647 dated 10.10.2016 has confirmed that both the above Tribunal orders pertaining to them have been accepted with the concurrence of the Chief Commissioner, Mumbai Zone and thus the issue has attained finality. I find that the facts of the case law and case on hand are similar grounds, and the practice followed by the assessee i.e. valuation of export goods under Section 4 is to be treated as correct and Cenvat Credit on inputs in respect of goods exported is available to the assessee.**

24. Government further observes that on filing a Writ petition No. 6448/2017 by one of the applicants, challenging the Orders in Appeal appearing at Sr. No. 1 to 3 of under column No. 5 of Table at para 1 above, the Hon'ble High Court of Judicature at Hyderabad for the state of Telangana and the State of Andhra Pradesh vide Order dt. 24.01.2018 decided the said Writ Petition on merits. While allowing the said Writ Petition the Hon'ble High Court observed as under:

17. *The first question that arises for consideration is as to whether the exemption granted under Notification No.12/2012, was absolute and unconditional. If it is so then the order of the Appellate Commissioner is right. If not, it is incorrect.*

18. *The relevant portion of Notification No.12/2012 relating to Serial No.27, reads as follows:*

No.	Chapter or heading or sub-heading or tariff item of the First schedule	Description of excisable goods	Rate	Condition No.
27	1905 31 00 or 1905 90 20	Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding Rs. 100  Explanation 1. - For the purposes of this entry, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case	Nil	



	<p>may be, and the price is sole consideration for such sale.</p> <p><i>Explanation 2. - For the purposes of this entry, 'per kg. retail sale price equivalent' shall be calculated in the following manner, namely :-</i></p> <p><i>If the package contains X gm of biscuits and the declared retail sale price on it is Y, then, the per kg. retail sale price equivalent = (Y*1000)/X</i></p> <p><i>Illustration. - If the package contains 50 Kg of biscuits and the declared retail sale price on it is Rs.2, then, per kg. retail sale price equivalent = Rs (2*1000)/50 = Rs.40</i></p>		
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19. It can be seen from column No.3 of the table extracted above that what are exempt are those biscuits cleared in packaged form with per kg. retail sale price equivalent not exceeding to Rs.100/-. There are two explanations provided in column No.3. The first explanation defines what is retail sale price. The second explanation provides the method of calculation of per kg. retail sale price equivalent.

20. The Commissioner (Appeals) proceeded on the basis that even admittedly; the value of the subjected goods was less than Rs.100/- per kg. both when they were removed domestically and when they were exported. Therefore, the Commissioner (Appeals) came to the conclusion that the exemption was absolute.

21. At this juncture, it is to be noted that in terms of Section 5A(1A) of the Central Excise Act, 1944, if the exemption granted under Section 5A(1) is absolute, the manufacturer of such goods shall not pay duty of excise. This is why the Department has taken a stand that the petitioner ought not to have paid excise duty, when the exemption granted under Notification No.12/2012 was absolute.

22. To come to the conclusion that the exemption was absolute, the Commissioner (Appeals) pointed out that there was no necessity for the packages to bear the retail sale price.

23. But we fail to understand the logic behind such a conclusion reached by the Commissioner (Appeals). First of all, the exemption



Notification was not a blanket exemption. It was an exemption available to the goods of a particular description, subject to their satisfying two conditions viz.,(a) that they are cleared in packaged form and (b) that their per kg. retail sale price equivalent does not exceed Rs.100/-.Even the definition of the expression retail sale price is indicated in Explanation 1 and the method of calculation of per kg. retail sale price equivalent is given in Explanation 2. Therefore, the availability of the exemption depended upon all these factors. Hence, it cannot be concluded that the exemption was absolute and unconditional. By holding the exemption to be absolute and unconditional, the Commissioner (Appeals) committed a grave error.

24. The availing of CENVAT Credit by the petitioner, was considered by the Commissioner (Appeals) to be irrelevant. But such an opinion goes contrary to the decision of a Division Bench of the Bombay High Court in **Repro India Ltd. v. Union of India** , wherein the High Court of Bombay pointed out that the failure to fulfill export obligations, may result in other consequences and that therefore the grant of CENVAT Credit is a matter of relevance.

25. In **Commissioner v. Suncity Aloys Pvt. Ltd.**, a Division Bench of the Rajasthan High Court was concerned with a claim for rebate of duty, on the goods exported by the assessee. The Revenue raised a similar contention as they have raised now to the effect that the goods were exempt from payment of duty and that therefore the amount paid by the assessee cannot be treated as duty paid so as to enable the manufacturer to claim rebate. But the said contention of the Revenue was repelled by the Rajasthan High Court on the ground that even in cases where the manufacturer pays duty which is not leviable, he may be entitled to claim refund of the same. Therefore, the Department may not be right in retaining the duty paid by the petitioner.

26. In view of the above, the writ petition is allowed and the impugned order of the Commissioner (Appeals) is set aside. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

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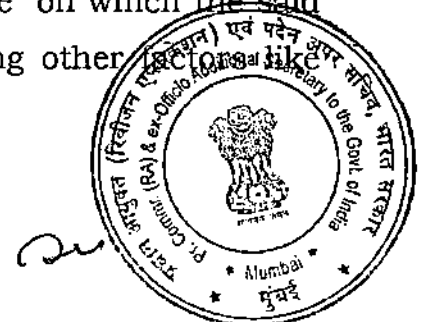


25. Government observes from the above that Hon'ble High Court of Judicature at Hyderabad for the state of Telangana and the State of Andhra Pradesh while allowing the Writ Petition No. 6448/2017 vide Order dtd. 24.01.2018 has categorically held that the exemption provided in the Notification No.12/2012 CE dated 17.3.2012 is not absolute and unconditional and the decision of the Appellate Commissioner to hold so was not legally correct.

26. Government also notes that on proposal being sent by the Principal Commissioner of Customs and Central Tax, Hyderabad GST Commissionerate for filing appeal against the Hon'ble High Court Order in Writ petition No. 6448/2017 dated 24.01.2018 in the case of M/s Ravi Foods Pvt. Ltd., Hyderabad, OSD (Legal) Central Board of Excise and Customs, vide letter F.No. 276/86/2018-CX-8A dated 02.04.2018 has informed that Board after examination of the proposal, has decided not to file SLP in the matter. As such the Hon'ble High Court of Judicature at Hyderabad for the state of Telangana and the State of Andhra Pradesh's Order in Writ petition No. 6448/2017 dated 24.01.2018 in the case of M/s Ravi Foods Pvt. Ltd. has attained finality.

27. Government also observes that the subsequent to the Order of Hon'ble High Court in Writ petition No. 6448/2017 dated 24.01.2018, the very same Commissioner (Appeals) who had passed the orders impugned, has respectfully following the Order of Hon'ble High Court in Writ petition No. 6448/2017 dated 24.01.2018, now allowed the appeal filed by the applicant, M/s Ravi Foods Pvt. Ltd. involving identical issue, vide Order in Appeal No. HYD-EXCUS-RRC-APP-031 to 033/17-18 dtd. 28.02.2018 and has set aside the Orders in Original denying Rebate claim of the applicant on the grounds that applicants were not liable to discharge the duty on the goods exported in view of the absolute exemption from payment of duty in terms of Notification No. 12/2012-CE dated 17.03.2012 vide Sr. No.27 and therefore, that the duty so paid could not have been treated as duty paid in view of the provisions of Section 5 (1)(1A) of Central Excise Act, 1944 and consequently the same cannot be rebated under Rule 18 of Central Excise Rules, 2002.

28. In view of the discussion in foregoing paras, Government holds that the exemption granted under the Notification No. 12/2012-CE is a conditional notification and the benefit of which would be available on satisfaction of its condition that the applicants declared the Retail sale price on which the said goods were sold to its ultimate consumers by considering other



overseas local taxes levied, freight, transportation, commission, advertising charges etc. which was not possible as per the explanation No.1 provided under the Notification No. 12/2012.CE. As it was not possible for the applicants to establish that the Retail Sale Price of the exported goods would be equal to or not exceeding to Rs.100/- per Kg. by considering all other expenses like overseas local taxes levied, freight, transportation, commission, advertisement upto the ultimate consumer of such export goods, they chose not to opt for the exemption in terms of Notification No. 12/2012-CE dtd.17.03.2012 and therefore, they paid excise duty on goods cleared for export on the basis of transaction value in terms of Section 4 of the Central Excise Act, 1944 and availed rebate of duty. Hence, Government holds that the duty paid by the applicants on goods exported has to be treated as duty paid under Central Excise Act, 1944 and consequently, the Rebate of the same cannot be disallowed under Rule 18 of Central Excise Rules, 2002.

29. In view of the above, Government sets aside Orders in Appeal No. HYD-EXCUS-002-APP-049/16-17 dtd. 25.01.2017, HYD-EXCUS-002-APP-050/16-17 dtd. 25.01.2017, No. HYD-EXCUS-002-APP-039 to 051/17-18 dtd. 26.07.2017 and No. HYD-EXCUS-002-APP-052/16-17 dtd. 27.07.2017 passed by the Commissioner (Appeals) Hyderabad, on same set of facts and law involved and as a consequence allows the Revision Applications **No.195/174/17-RA (CX)**, filed by **M/s Ankit Biscuits Pvt. Ltd., Hyderabad**, **No.195/ 175/17-RA(CX)**, filed by **M/s Pahal Foods Pvt. Ltd., Hyderabad**, **No. 195/15-27/SZ/17-RA** filed by **M/s Ravi Foods Pvt. Ltd.,Hyderabad** and **No. 195/31/SZ/17-RA** filed by **M/s Ankit Biscuits Pvt. Ltd., Hyderabad**, with consequential relief.

30. As such, all the Revision Applications mentioned at Sl.No 1 to 19 of the Table at para 1 above are hereby disposed of in terms of above and as indicated below:

Sl.No.	Revision Application No.	Applicant	Remarks
1.	195/171/17-RA (CX)	Ravi Foods Pvt. Ltd.	Dismissed as withdrawn
2.	195/172/17-RA(CX)	Ravi Foods Pvt. Ltd.	
3.	195/173/17-RA(CX)	Ravi Foods Pvt. Ltd.	
4.	195/174/17-RA(CX)	Ankit Biscuits Pvt. Ltd	Allowed with consequential relief.



5.	195/175/17-RA(CX)	Pahal Foods Pvt. Ltd	Allowed with consequential relief.
6. to 18.	195/15-27/ SZ/ 17 -RA	Ravi Foods Pvt. Ltd.	Allowed with consequential relief.
19.	195/31/SZ/17-RA	Ankit Biscuits Pvt. Ltd.	Allowed with consequential relief.

31. So ordered.

*Ashok*  
10.7.2018

(ASHOK KUMAR MEHTA)  
Principal Commissioner & Ex-Officio  
Additional Secretary to Government of India

ORDER No. ~~203-221~~/2018-CX (SZ) /ASRA/Mumbai Dated 10.07.2018

To,

1. M/s Ravi Foods Pvt Ltd.    2. M/s Ankit Biscuits Pvt. Ltd.    3. Pahal Foods Pvt. Ltd.  
Unit-I,7-4-112/1,                      7-4-112/A, 7-4-112/2,                      74P & 75P  
Madhuban Colony Rd,                      Madhuban Colony Rd,                      Madhuban Colony Rd,  
Kattedan,                                      Kattedan,                                      Kattedan  
Hyderabad-500 077                      Hyderabad-500 077                      Hyderabad-500 077

Copy to:

1. The Principal Commissioner of Customs and Central Tax, Hyderabad  
GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheer bagh,  
Hyderabad 500004.
2. The Commissioner of Customs & Central Tax (Appeals), 7<sup>th</sup> Floor, GST  
Bhavan, L.B. Stadium Road, Basheer bagh, Hyderabad 500004
3. The Deputy / Assistant Commissioner, Shamshabad Division,  
Hyderabad.
4. Sr. P.S. to AS (RA), Mumbai.
5. Guard file.
6. Spare Copy.

Attested

*Sankarsan Munda*  
SANKARSAN MUNDA  
Asstt. Commissioner of Customs & C. Ex.

