F.No. 195/270/13-RA

REGISTERD POST
SPEED POST

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. 195/270/13-RA 4510 Date of Issue: 25/06/2021

ORDER NO. 261/2021-CX (SZ) /ASRA/MUMBAI DATED 18.08.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF CENTRAL EXCISE ACT,1944.

Applicant : M/s. Senthur Spinners Pvt. Ltd.

Respondent: Commissioner of Central Excise, Salem

Subject : Revision Applications filed, under Section 35EE of Central Excise Act, 1944 against Order-in-Appeal Nos. SLM-CEX-APP No.43 to 46/2012-C.E. dated 31.10.2012 passed by the Commissioner of Customs and Central Excise(Appeals), Salem.

ORDER

This Revision Application has been filed by M/s. Senthur Spinners India Pvt. Ltd., Mettudadai, Via-Kumarapalayam-Veppadai, Tiruchengode T.K. Namakkal District. Tamil Nadu 638 008 (hereinafter referred to as "the Applicant") against the Order-in-Appeal Nos. SLM-CEX-APP No.43 to 46/2012-C.E. dated 31.10.2012 passed by the Commissioner of Customs and Central Excise(Appeals), Salem.

2. The case in brief is that the Applicant, holder of Central Excise RC No. AAICS7750GXM001 had filed 04 rebate claims totaling to Rs. 7,50,471/- all dated 15.02.2012 under Rule 18 of the Central Excise Rules, 2002. The claim was sent to the Range Office, Pallipalayam for verification. The Range Officer vide letter dated 29.03.2012 in the verification stated that:

(i) The Applicant had obtained permission to carry over the job work of "Doubling (twisting)" of single Polyster/Viscose Blended Yarn and permission under Rule 4 of Cenvat Credit Rules, 2004 for removal of goods under job work, from job worker's premises vide Assistant Commiissioner, Central Excise, Erode-II Divisionletter C.No. IV/16/05/2011-C.Ex. Pol.(Perm.) dated 17.02.2011;

(ii) On verification of ER-1 Return for the months of March 2011, April 2011 and May 2011, it was found that there are no entries for manufacture of NM 62/2 Polyester/Viscose/Lycra black dyed yarn and they had not been exported from the Applicant's factory premises but from the job worker's premises;

(iii) The Applicant had removed 40s Polyster/Viscose 65/35 count of single yarn to M/s Rituraj Holdings (P) Ltd., Daman for job work of "Doubling (twisting)" whereas the exported goods involved in the rebate claims were 62/2 Polyester/Viscose/Lycra black dyed yarn;

(iv) The Applicant had not obtained any permission for sending or use of other materials i.e. lycra for the job work of "Doubling (twisting)" or for removal of goods from job worker's premises under Rule 4 of Cenvat Credit Rules, 2004.

(v) Hence it appears that the Applicant is not eligible for claiming the rebate claims.

Therefore, the Applicant was issued Show Cause Notice dated 03.05.2012. The Assistant Commissioner, Central Excise, Kalyan –IV Division vide four Order-in-Original all dated 15.05.2012 rejected the refund claims in terms of Section 11B of Central Excise Act, 1944 read with Rule 18 of the Central Excise Rules, 2002. Aggrieved, the Applicant then filed appeal with the Commissioner (Appeals-1), Central Excise, Mumbai Zone-1. The Commissioner(Appeals) vide Order-in-Appeal Nos. SLM-CEX-APP No.43 to 46/2012-C.E. dated 31.10.2012 rejected their appeal. The details are given below:

S.No.	Rebate amt filed (Rs) & dt	ARE-1 No & dt	OIO No & dt	OIA No & dt
1	1,07,927	01 dt 15.4.2011	103/2012(R)AC/Erode II dt 15.05.2012	SLM-CEX-APP No.43 to 46/2012-C.E. dated 31.10.2012
2	2,15,361	04 dt 04.5.2011	104/2012(R)AC/Erode II dt 15.05.2012	
3	1,88,016	06 dt 24.5.2011	105/2012(R)AC/Erode II dt 15.05.2012	
4	2,39,167	54 dt 22.3.2011	106/2012(R)AC/Erode II dt 15.05.2012	
Total	7,50,471			

3. Aggrieved, the Applicant filed the current Revision Application on the following grounds:

(i) The Applicant had obtained permission under Rule 4(6) of Cenvat Credit Rubs, 2004 to remove 40's Polyester/Viscose 65/35 Blended Yarn to M/s Rituraj Holdings Pvt. Ltd., Daman to undertake the process of Twisting (doubling of single into double yarn) and removal thereof on payment of duty for export from the premises of job worker. Since the foreign buyer desired to purchase yarn mixed with Lycara just before export, M/s Sutlej Textiles and Industries Ltd., had

purchased the Lycara yarn and handed over the same to the job worker on behalf of the Applicant. The Applicant did not receive the said Lycara in his factory nor did they take the credit of duty paid on the Lycara.

(ii) In Para 9 of the impugned Order-in-Appeal, the Appellate Authority has stated that the Applicant has to get permission for selling/exporting the processed goods from the job worker's premises and that failure to do so cannot be termed as procedural lapses. The Applicant requested the Revision Authority to consider "whether addition of small quantity of Lycra to meet the last minute demand of the foreign buyer is such a serious infarction to deny rebate? Whether the Applicant had violated any specific provision of law to deny the substantive benefit of rebate?

(iii) In this regard, the issue involved was rebate of duty paid on the goods exported. The observation of the Appellate Authority that the Applicant did not obtain permission for usage of Lycra along with Polyester/Viscose Blended yarn while subjecting the single yarn for doubling and twisting on job work was irrelevant as regards the processing of rebate claim in question. The Adjudicating Authority was required to verify whether the goods had in fact been exported, whether duty of excise due thereon had been paid.

(iv) The description in the documents for the clearance of P/V yarn 40/1 to job worker was not relevant for the purpose of sanction of rebate. The export invoices of M/s Sutlej Textiles and Industries Ltd. evidence that the Applicant are the supporting manufacturer which provides link between the export goods and the claim which alone was relevant for the purpose of grant of rebate. The single P/V yarn of 40/1 count sent for job work was the main and substantive raw material for the goods exported viz. NM 62/2 P/V/L yarn. The description of raw materials sent to the job workers and the status of the Applicant as the supporting manufacturer was adequate and minimal usage of lycara thereon have no relevance for the purpose of sanction of rebate.

(v) In as much as the name of the Applicant was indicated in the export invoice as the Supporting Manufacturer, the link between the

Applicant and the export of goods was established. Even otherwise, the rebate filed by the Applicant was in respect P/V/L NM 62/2 yarn exported on payment of duty. There was no dispute as to the actual export of duty paid yarn viz. P/V/L NM 62/2. In the circumstances, there was no necessity for the Adjudicating Adjudicate or Appellate Authority to seek linkage or otherwise of the inputs sent by the Applicant to their job worker and the final products ultimately exported. As long as the duty paid nature of the exported goods are not in dispute, there is no ground to reject rebate claim on flimsy grounds which are not relevant for grant of rebate. In the instant case, the duty paid nature of the raw material used in the manufacture and its ultimate export have been stand established. The Applicant placed reliance on the following case laws:

(a) In the case of Cotfab Exports [2006 (205) ELT 1027 (GOI)], the Joint Secretary, GOI, Ministry of Finance vide Order No. 526/2005 dated 09.11.2005 has inter alia held that the fundamental requirement rebate is manufacture and export.

(b) In the case of Alcon Biosciences Pvt. Ltd [2012 (281) E.L.T. 732] the Joint Secretary, GOI, Ministry of Finance, has inter alia held that substantive benefit cannot be denied for procedural infractions and if there is no dispute about fulfillment of fundamental requirement, rebate claim is admissible.

(vi) If the Adjudicating/Appellate Authority's stand that the goods sent for job work and that the goods exported from the job worker's premises are different, then the correct course of action would be to issue notice for recovery of the Cenvat availed on the inputs sent for job work.

(vii) The rebate claimed by the Applicant for the export of goods under specific ARE-1s have to be sanctioned as long as the Applicant paid the duty on the goods and exported the same by following the prescribed procedure under Central Excise law.

(viii) As per the instructions contained in Chapter 8 of CBEC's Supplementary Instructions, the documents required for claiming rebate of duty paid on the goods exported under Rule 18 of CER are as follows:

(a) A request on the letterhead of the exporter containing claim of rebate, ARE-1 numbers and dates, corresponding invoice numbers and dates, amount of rebate on each ARE-1 and its calculations.

(b) Original copy of ARE-1.

(c) Invoice issued under Rule 11 of CER, 2002

(d) Self attested copy of Shipping Bill (EP copy) and Bill of Lading/ Airway Bill. Proof of duty payment.

(e) Disclaimer certificate (in case claimant is other than exporter)

(f) Any other document in support of the refund claim.

In respect of all the 4 rebate claims under appeal, the Applicant had submitted the above documents. This was not disputed by the Adjudicating/Appellate Authority. All the ARE-1s were prepared and signed by the Applicant and sent to M/s Sutlej Textiles and Industries Ltd. At the time of clearance of the final products from Damen, it was signed by M/s Sutlej Textiles and Industries also. All the ARE-1s had been duly countersigned by the Central Excise officers of Range II, North Damen Division. The description of the goods exported had been mentioned as "Nm 62/2 P/V/L - Black Dyed Yarn" in all the ARE-1s. Similarly, the same description had been mentioned in the respective Invoice issued by the Applicant and export Invoices, Shipping Bill, Bill of Lading raised by M/s Sutlej Textiles and Industries Ltd. In the export invoice, it had been clearly mentioned by M/s Sutlej Textiles and Industries Ltd. that the shipments are under DEPB scheme and the supporting manufacturer is the Applicant.

(ix) Thus the Applicant had fulfilled all the conditions and limitations prescribed in Rule 18 of Central Excise Rules and the procedures prescribed in Notification No. 19/2004 CE(NT) dated 06.09.2004 as amended. The rebate claim had been rejected on the ground that the Applicant had not obtained permission for mixing Lycara to the inputs sent by him under Rule 4(6) of CCR at the premises of job worker. By addition of Lycra there was no change in the classification of the export goods. The only requirement for considering grant of rebate of duty in the instant case shall be whether the goods have actually been exported on payment of duty.

(x) Whether the goods manufactured by the job worker at Damen was within the domain of the permission granted by the Assistant Commissioner under Rule 4(6) of Cenvat Credit Rules or otherwise was not relevant for sanction of rebate of duty paid on the goods exported. If at all it is held that the Applicant has not followed the prescribed procedure under Rule 4(6) of Cenvat credit rules, rejection of rebate claim of duty paid on "Nm 62/2 P/V/L -Black Dyed Yarn is not the remedy provided in the Cenvat Credit Rules.

(xi) As regards the observation of the Adjudicating/Appellate Authority that the Applicant had not specifically mentioned 62/2 P/V/L yarn manufactured and exported from Daman in the ER-1 Returns pertaining to the Applicant's factory at Kumarapalayam, the Applicant submit that the said yarn was not manufactured in the Applicant's factory. Hence the Applicant was not required to include the details of goods manufactured elsewhere than his factory in their E.R.1 Return.

(xii) In Para 13 of the impugned Order-in-Appeal, the Appellate authority has stated that 40/1 yarn was sent for doubling whereas in the ARE-1s and the invoices for the export, the yarn was mentioned as 62/2 NM; that the shrinkage of 8% is not acceptable; that Applicant had not produced any convincing evidence to the fact that the goods exported are one and the same for claiming rebate of duty.

(xiii) The issue involved was rebate of duty paid on 62/2 P/V/L yarn and not the duty paid on its raw material viz. 40/1 yarn. In other words, it was not necessary to provide evidence that the goods sent for job work and the goods exported are one and the same. It is already mentioned supra that even after mixing of Lycara, the identity and essential character of the goods in question do not get altered. That being so, the Appellate Authority's observation as to the linkage between the inputs sent for job work and the goods exported are not relevant.

(xiv) To prove the point that even otherwise the linkage between the goods sent for job work and the goods exported was established the Applicant submitted that

(a) All the A.R.E.1s were prepared and signed by the Applicant and sent to M/s Sutlej Textiles and Industries Ltd.

(b) At the time of clearance of the final products from Damen, it was signed by M/s Sutlej Textiles and Industries also.

(c) All the ARE-1s had been duly countersigned by the Central Excise Officers of Range II, North Damen Division.

(d) The description of the goods exported has been mentioned as "Nm 62/2 P/V/L - Black Dyed Yarn" in all the A.R.E.1s.

(xv) The formula furnished to convert NE 40/1 to NM and deduction of 8% shrinkage was an internationally accepted formula. In this regard, it is submitted that various tools are available in the web for arriving at the conversion of Nm to Ne or vice versa. Noted among the same is one website viz. http://www.etoolsage.com/converter/textile Converter.asp . A print out of the conversion value from Nm to Ne as per this tool is enclosed with the revision application. It may be seen that the count of 40/1 from Ne to Nm results in a value of 67.73. After deduction of 8% shrinkage on usage of Lycra, the resultant value works out to 62/2. This proves the claim of the Applicant that the export product was manufactured out of the PV 40/1 supplied by them to the job worker. Thus the linkage between the raw materials sent to job worker and the exported goods stand established.

(xvi) In the export invoice, it has been clearly mentioned by M/s Sutlej Textiles and Industries Ltd. that the shipments are under DEPB scheme and the supporting manufacturer is the Applicant. Thus it is felt that the linkage between the goods sent by the Applicant to the job worker and the goods exported stand established.

(xvi) In view of the above, the Applicant submit that the rejection of the rebate claims filed by the Applicant was not correct. The Applicant prayed that the Order of the lower Authority be set aside and allow the Revision petition and order sanction of the rebate claim.

4. The Assistant Commissioner(Review), Central Excise, Salem Commissionerate vide letter 23.04.2013 submitted the following additional submissions:

(i) The Applicant had filed four rebate claims totaling to Rs.7,50,471/-, and all the claims were rejected by the Adjudicating Authority on the following grounds:

(a) The Applicant had obtained permission under Rule 4 of Cenvat Credit Rules, 2004, for removal of 40/1 Polyester/Viscose Single Yarn to their job worker for "doubling/twisting" and to clear the doubled yarn for sale or export from the job worker's premises. However, the Applicant had filed the rebate claims for the export of NM 62/2 Polyester/Viscose/Lycra Black Dyed Yarn. Hence, the goods exported do not have any linkage with the Appliant and also it is not within the domain of permission obtained by them under Rule 4 of Cenvat Credit Rules, 2004.

(b) The documents submitted by the Applicant in respect of the clearance of Single P/V Yarn of 40/1 for job work and invoices issued by the job worker for Lycra and for the NM 62/2 P/V/L are not relevant to the rebate claim filed by the Applicant.

(ii) The Applicant vide Para 2.16 in the grounds of Revision Application, has made a plea that the count of 40/1 from NE to NM results in a value of 67.73 and after deduction of 8% shrinkage on usage of Lycra, the resultant value works out to 62/2. Which is not correct in view of the following:

(a) The first Appellate Authority in the impugned Order vide Para 13 held that as per the challans under which goods were removed to job worker, the goods removed were mentioned as 40/1 Yarn, whereas in the invoices prepared for export, the Yarn mentioned is 62/2 NM. And the conversion table also clearly shows that for 40 NE, the resultant value is only 67.73NM. The Commissioner(Appeals) was not convinced that there was 8% shrinkage due to usage of Lycra, since when Lycra or Spantex Yarn is used as a core yarn for PV or PC Yarn, then there may not be any shrinkage to the yarn, but there could be shrinkage to Lycra

(by way of stretching), but not to the whole blended yarn even when Lycra is added. The Commissioner(Appeals) observed that the Applicant had not produced any convincing evidence to the fact that the goods exported are one and the same for claiming rebate.

(iii) The Applicant had raised two questions before the Revision Authority whether addition of small quantity of Lycra to meet the last minute demand the foreign buyer is such a serious infraction to deny rebate and whether the Applicant had violated any specific provision of Law to deny the substantive benefit of rebate. The Applicant had quoted the Order of the Joint Secretary passed in the case of Alcon Biosciences Pvt. Ltd [2012 (281) E.L.T. 732].

(a) Vide Paras 9, 10 & 11 of the impugned Order-in-Appeal, the Commissioner(Appeals) analysed this aspect in detail and came to a conclusion that their claim that the intimation to the department is irrelevant for processing the rebate claim, is not correct and acceptable since it is a statutory requirement set out in Law and when a procedure is clearly spelt out in Law, then there cannot be any deviation from it.

(b) The Applicant themselves admitted that they had not obtained permission for usage of Lycra before the Adjudicating Authority. However, before the Commissioner(Appeals) argued that the intimation to the Department is irrelevant for processing the claim. Finally, before the Revision Authority, they are raising a question whether addition of small quantity of Lycra is such a serious infraction to deny rebate. From this it may be construed that they are changing their stand very often but it is a fact that they had contravened the provisions of Rule 4 of Cenvat Credit Rules, 2004 by not intimating the usage of Lycra. Hence, it may be concluded that the Applicant had not fulfilled the fundamental requirement and hence the case of Alcon Biosciences Pvt. Ltd. will not come to their rescue.

(c) On the other hand, the Joint Secretary, Ministry of Finance, GOI, New Delhi, vide Order Nos.474-476/2009-CX dated 03.12.2009, in

the case of IN RE: National Wire Industries [2012 (278) ELT 141 (GOI)] held that the input/ raw material which was never declared to the Department cannot become eligible for rebate. In this case, the claimant declared the input as MS Rods, whereas they have exported galvanized stitching (non-alloy steel wire coated/plated). Hence, in the current case on hand, rejection of rebate claim on the ground of non-declaration of usage of Lycra, appears to be proper and legal.

(iv) The Applicant had submitted that in as much as the name of the Applicant was indicated in the export invoice as the Supporting Manufacturer, the link between the Applicant and the export of goods was established and there was no dispute as to the actual export of duty paid yarn. The Applicant had cited the case of Cotfab Exports [2006 (205) ELT 1027 (GOI)]

(a) The Applicant's contention is not acceptable that the link between the Applicant and the export goods was established only because the Applicant's name is mentioned in the export invoice. It is the bounden duty of the Applicant to establish that the goods exported were originated from the Applicant which they had failed to do so.

(b) In the case of Cotfab Exports mentioned supra, the Joint Secretary held that the fundamental requirement for rebate is manufacture and export. In the case on hand, it is not disputed that the Applicant had cleared PV Yarn to job worker premises and PVL Yarn have been exported, but the dispute is that the PVL Yarn exported were one and the same with PV Yarn which was removed from the Applicant's factory premises. As mentioned above, the Applicant had failed to establish this aspect with corroborative evidences before the Adjudicating Authority or the first Appellate Authority.

(v) In view of the above, it is prayed to uphold the Order-in-Appeal No.43-46/2012-CE dated 31.10.2012 passed by the Commissioner of

Customs, Central Excise and Service Tax (Appeals), Salem which is in accordance with Law.

5. Personal Hearing was fixed on 27.04.2016, 12.05.2016, 14.05.2018, 26.08.2019 and 01.10.2019. No one appeared for the hearing. However, there was a change in the Revisionary Authority, hence hearing was again granted on 06.01.2021, 13.01.2021, 20.01.2021, 12.02.2021, 18.03.2021 and 25.03.2021, however none appeared for the hearing. Hence the case is taken up for decision based on merits

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

7. On perusal of the records, Government observes that the Applicant, Manufacturer of Polyster/Viscose Blended Yarn had obtained permission from the Assistant Commissioner, Central Excise, Erode-II Division letter vide letter dated 17.02.2011 under Rule 4 of Cenvat Credit Rules, 2004 for removal of goods 40/1 Polyster/Viscose Single Yarn to job worker M/s Rituraj Holding Pvt Ltd., Damen, for the job work of "Doubling (twisting)" and to clear the doubled yarn for sale or export from the job worker's premises itself. The Applicant had filed four rebate claims totaling to Rs. 7,50,471/-(Rupees Seven Lakhs Fifty Thousand Four Hundred and Seventy One Only) under Rule 18 of the Central Excise Rules, 2002 for the export of goods viz. NM62/2 Polyster/Viscose/Lycra Black Dyed Yarn from the job worker's premises. The Assistant Commissioner, Central Excise, Kalyan –IV Division vide four Order-in-Original all dated 15.05.2012 rejected the refund claims in terms of Section 11B of Central Excise Act, 1944 read with Rule 18 of the Central Excise Rules, 2002 on the grounds that

> *"The claimant in their written explanation, have stated that they have mentioned the removal of single P/V Yarn of 40/1 for job work in their ER-1 Return and they have not specifically mentioned the count of 62/2 P/V/L, manufactured and exported from Damen in their ER-1 Return, thereby, I observe that the claimant themselves have acknowledged their mistake of non-accounting of the manufacture and clearance of 62/2 Polyster/Viscose/Lycra Yarn in their ER-1 Return.*

Further, I observe that the claimant's explanation that the single yarn NE40/1, when doubled (twisted) it turns into NM 67.7 Yarn and when the Lycra was used there would be shrinkage of 8% and hence they got NM 62/2 Polyster/Viscose/Lycra Yarn, is not convincing since it was without authentic material evidences.

Also, I observe that the documents submitted by the claimant in respect of the clearance of single P/V Yarn of 40/1 for job work and invoices issued by the job worker M/s Rituraj Holding (P) Ltd., Damen for Lycra and for the NM 62/2 P/V/L are not relevant to the rebate claim filed by the claimant.

In view of the above, I hold that the goods exported, NM 62/2 Polyster/Viscose/Lycra Black Dyed Yarn does not have any linkage with the claimant since it is not within the domain of permission obtained by them under Rule 4 of Cenvat Credit Rules, 2004 for the job work and removal of finished goods from the job worker's premises, thus, the rebate claim filed by the claimant fails on merits and liable for rejection."

8. Government observes that as per Rule 4(6) of Cenvat Credit Rules, 2004, the Applicant had obtained permission from the jurisdictional Assistant/Deputy Commissioner of Central Excise to remove of single P/V Yarn of 40/1 for job work and for removal/export of finished goods directly from the job worker's premises. The Applicant in their written explanation, had stated that they had mentioned the removal of single P/V Yarn of 40/1 for job work in their ER-1 Return and they had not specifically mentioned the count of 62/2 P/V/L manufactured and exported from Damen in their ER-1 Return. Government finds that the Applicant had not obtained permission for usage of Lycra from the jurisdictional Asstt Commissioner under Rule 4 of Cenvat Credit Rules, 2004 which is a statutory requirement set out in law and have also not shown the details of goods manufactured/ exported i.e. 62/2 P/V/L black dyed yarn in their ER-1 Returns. Further, in the revision application, Applicant have not submitted any documents for verification to show linkage between the goods sent for job work and the goods exported.

9. Government is in agreement with the findings of the Commissioner(Appeals) that

"13. As seen in the challan prepared for sending the goods to the job worker, 40/1 yarn was sent for doubling and whereas in the ARE-1 and the Invoices prepared for export, the yarn is mentioned as 62/2Nm. The conversion table also clearly shows that for 40Ne the resultant value is only 67.73 NM. The difference was stated to be 8% shrinkage due to usage of Lycra

but this claim is not supported by any facts or figures. I am not convinced with this explanation since when Lycra or spandex yarn which is usually used as core yarn for PV or PC yarn, then there may not be shrinkage to the yarn. There could be shrinkage to Lycra (by way or stretching) but not to the whole blended yarn even when Lycra is added. Further, the Appellant had not produced any convincing evidence to the fact that the goods exported are one and the same for claiming rebate of duty."

10. Further, IN RE: National Wire Industries [2012 (278) ELT 141 (GOI)] it is held that

"9. From above discussions and findings, Govt. observes that the input/Raw material which was never declared in Annexure-24 to the department can not become eligible for rebate. Hence, the rebate on the material used by the respondent in the manufacture of the finished goods is not admissible to the respondents."

Since in the present case, the Applicant had not declared usage of Lycra to the jurisdictional Asstt Commissioner under Rule 4 of Cenvat Credit Rules, 2004, hence, the rebate claims deserve to be rejected.

11. In view of the, Government upholds the Order-in-Appeal Nos. SLM-CEX-APP No.43 to 46/2012-C.E. dated 31.10.2012 passed by the Commissioner of Customs and Central Excise(Appeals), Salem as legal and proper.

12. The Revision Applicant filed by the Applicant is rejected.

Shrawan 18/08/21

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

ORDER No 261/2021-CX (SZ) /ASRA/Mumbai Dated 18.08.2021

To,
M/s. Senthur Spinners India Pvt. Ltd.,
Mettudadai, Via-Kumarapalayam-Veppadai,
Tiruchengode T.K. Namakkal District,
Tamil Nadu 638 008.

Copy to:
1. The Commissioner of Central GST & Central Excise, No.1 Foulks Compound, Anaimedum, Salem, Tamil Nadu - 636 001
2. Sr. P.S. to AS (RA), Mumbai
3. Guard file.
4. Spare Copy