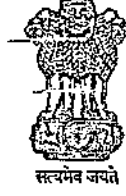


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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

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.195/271/13-RA, 195/341/13-RA,  
195/875/13-RA/MS

Date of Issue:- 07/09/2018

ORDER NO.306-308/2018-CX(SZ)/ASRA/MUMBAI DATED 16.08.2018  
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.	195/271/13-RA (CX)	Dr. Reddy's Laboratories Ltd.	Commissioner of Customs & Central Excise, Hyderabad -I Commissionerate, Hyderabad.
2.	195/341/13-RA(CX)	Dr. Reddy's Laboratories Ltd.	
3.	195/875/13-RA(CX)	Dr. Reddy's Laboratories Ltd.	

Subject: Revision Applications filed, under section 35EE of the Central Excise Act, 1944 against the Orders in Appeal No. 158/2012(H-I) CE dt. 27.12.2012, 22/2013(H-I) CE & 23 /2013 (H-I) CE dated 27.02.2013 and 64/2013 (H-I) CE dated 05.07.2013 respectively passed by Commissioner Central Excise and Service Tax (Appeals I & III), Hyderabad.



ORDER

These following Revision Applications are filed by Dr. Reddy's Laboratories Ltd.(hereinafter referred to as the "applicant") against the Orders-in-Appeal as detailed in Table below passed by Commissioner Customs and Central Excise (Appeals I & III) Hyderabad.

TABLE

Sl. No.	Revision Application File No.	Order-In-Original No. & Date	Order-In-Appeals No. & Date	Total Rebate claims / period / amount (Rs.)
1	2	3	4	5
1	195/271/13-RA (CX)	OIO No. 721/2012-13 CE (Rebate) dated 09.10.2012 passed by Dy. Commissioner of Customs & Central Excise, Division B, Hyderabad	158/2012(H-I) CE dt. 27.12.2012	181 Claims July 2012 & August 2012  Rs. 5,79,30,638/-
2	195/341/13-RA (CX)	OIO No. 886/ 2012-13 CE (Rebate) dated 26.11.2012 & 1053/ 2012-13 (CE) (Rebate) dated 29.01.2013 passed by Asst. Commissioner of Customs & Central Excise, Division B, Hyderabad	22/2013(H-I) CE & 23 /2013 (H-I)CE dated 27.02.2013	86 Claims August 2012 to December 2012  Rs.2,39,50,699/-
3	195/875/13-RA (CX)	OIO No. 1067/ 2012-13 CE (Rebate) dated 11.03.2013 passed by Asst. Commissioner of Customs & Central Excise, Division B, Hyderabad	64/2013 (H-I) CE dated 05.07.2013	55 Claims January 2013 & February 2013  1,62,06,886/-

2. The brief facts of the case are that the applicant, manufacturers of bulk drugs, were registered as First Stage Dealer holding Central Excise Registration No. AAACD7999QXDQ05, issued under Rule 9 of Central Excise Rules, 2002.. The applicant were permitted to export the goods



procured from different manufacturers following the procedure prescribed under CBEC Circular No. 294/10/97-CX dt. 30.01.1997, waiving the condition of direct exports from the factory, in terms of Notification No.41/94-CE (NT) dt.22.9.94. Accordingly, they procured goods from various- manufacturers on payment of duty and exported from their premises located at Plot 105, Bollāram Village, Jinnaram Mandel, Medak District, by following the procedure prescribed in the Board's Circular and subsequently filed the rebate claims as shown in column No. 5 of Table at para 1 above, (with the Assistant Commissioner of Central Excise, Hyderabad-B Division, under Rule 18 of Central Excise Rules, 2002.

3. The Assistant / Deputy Commissioner of Central Excise, Hyderabad-B Division, rejected the rebate claims vide Orders in Original mentioned in column No. 3 of Table at para 1 above, on the ground that that the applicant had filed the rebate claims with the wrong jurisdictional authority, instead of filing the same before the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be Maritime Commissioner.

4. Aggrieved of the rejection of rebate claims, the applicant preferred appeal before Commissioner (Appeals) who vide impugned Orders in Appeal mentioned at in column No. 4 of Table at para 1 above, rejected the appeal filed by the applicant.

5. Being aggrieved with these Orders-in-Appeal, applicant have filed these revision applications before Central Government under Section 35EE of Central Excise Act, 1944 mainly on the grounds mentioned below :

- 5.1 The Applicants submit that the Hon'ble Commissioner (Appeals) erred in not appreciating / considering the following while passing the Order.



- Their procurement of Duty paid goods from various manufacturers and its export from their dealer's premises under claim for rebate was not disputed by the department
- While exporting the goods they followed the procedure prescribed by the Board in Circular No. 294110/97-CX. Dated 30.01.1997 which was evident from the verification report of the Range Superintendent , Bollaram -11 Range who is the Jurisdictional Range officer(TRO) of the Applicants.
- The details mentioned in ARE-1 and the documents submitted along the rebate claims were in order.
- The Asst/Dy. Commissioner erred in not considering the rebate claims on the ground that the applicants had to satisfy all the conditions laid down in Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-CE(N.T) Dated 06.09.2004 and furnish all the required documents for claiming the rebate with the Rebate Sanctioning Authority, when there is no dispute about their following the procedure prescribed in the Board's Circular cited supra and the Hon'ble Commissioner 's letter of permission given to them.

5.2 The Applicant also submit that the Hon'ble Commissioner (Appeals) erred in not considering the submissions made by them with regard to the issue of JURISDICTION to file the rebate claims, that ...

- they procure goods on payment of duty from various manufacturers and export from our premises under claim for rebate from our premises by following the procedure prescribed under CBE&C circular No. 294/10/97- CX dated 30.01.1997 and the permission accorded by the Commissioner of Customs and Central Excise, Hyderabad —I Commissionerate vide letter in C. No. IV/16/04/2009-Tech dated 18.03.2009 and accordingly the rebate claims are/were being filed before our Jurisdictional Assistant Commissioner of Central Excise, Hyderabad —B Division.
- Accordingly, all the rebate claims filed by us from the beginning till date are being sanctioned fully or partly after due verification as per the Procedure prescribed vide Board circular cited supra.
- Now raising the issue of Jurisdiction and on the basis of the above, contending that we should have filed the rebate claim before the Jurisdictional Asst./Deputy Commissioner of Central Excise having jurisdiction over the original manufacturer of the duty paid goods and not with our jurisdictional Asst/Deputy



Commissioner of Central Excise , Hyderabad - B Division is not proper.

- Notification No. 19/2004-CE(N.T) dated 06.09.2004 as amended issued under Rule 18 of C.E Rules,2002 prescribing the procedure with respect to export of Goods on payment of duty under claim for rebate with respect to goods exported DIRECTLY from the factory or the manufacture or the warehouse as detailed below.
- As per condition 2(a) of Notification No. 19/2004-CE (N.T) Dated 06.09.2004 ....that the excisable goods shall be exported after payment of duty, directly from a factory or warehouse, except as otherwise permitted by the Central Board of Excise and Customs by a general or special order;
- Accordingly, CBE&C issued a circular bearing No. 294/10/94-CX Dated 30.01.1997 permitting export of duty paid goods from any other place other than the exports from factory or warehouse by waiving the condition of direct exports from factory or warehouse and also prescribed a special procedure to be followed while exporting the duty paid goods form a place other than factory of manufacture or warehouse.
- As per condition 3(b) (i) of Notification No. 19/2004-CE (N.T) Dated 06.09.2004, rebate claim to be presented for direct exports from a factory or warehouse ..... (I) Claim of the rebate of duty paid on all excisable goods shall be lodged along with original copy of the application to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be, the Maritime Commissioner;
- The procedure prescribed by the said circular No. 294/97 is specially for the exports of duty paid goods effected from a place other than the factory of manufacture or warehouse and according to point No. 8.7 of the circular, the claim for rebate, together with the proof of due exportation is filed with the Assistant Commissioner of Central Excise before the expiry of period specified in Section 11B of the Central Excise Act, 1944 (1 of 1944).
- With the above, it is implied and very clear that the rebate claim in case of direct exports from factory of manufacture or warehouse required to be submitted before the Jurisdictional Asst./Deputy Commissioner of Central Excise or the Maritime



Commissioner as the case may be only , and for the exports of duty paid goods effected from any other place, then the claim to be submitted before the Jurisdictional Asst./Deputy Commissioner of Central Excise of such other place ( mentioned as Assistant Commissioner in the circular as stated above).

- Even assuming but without admitting that the claim should be filed before the jurisdictional Assistant or Deputy Commissioner of the factory of manufacture, point No. 6 of the circular clearly states that Other technical deviations not having revenue implications, may also be condoned and this provision will cover this purported technical lapse of filing the claim before the jurisdictional Assistant or Deputy Commissioner of the dealer instead of jurisdictional Assistant or Deputy Commissioner of the factory of manufacturer/warehouse since, this so called lapse is not having any revenue implications.
- Further, point 9 of the Circular also very clearly states that "The above procedure will be subject to the provision of Rule 12 of Central Excise Rules, 1944, the notification issued there under and other instructions issued by the Board except as specifically provided for, herein before." This itself is evident that the procedure prescribed in this circular is specially for the exports effected form the place other than from the factory of manufacture or warehouse and hence we submit that our filing the rebate claim before our jurisdictional Asst Commissioner ( Hyderabad — B Division) is very well in order.
- The Applicants further, relied on the following decisions:  
  
OMKAR EXPORTS Vs. UNION OF INDIA reported in 2009(240)ELT 355 (Gujarat)  
  
The Hon'ble Revisionary Authority, Government of India in the case of RE : BAROT EXPORTS
- It is very clear that, the department without understanding the intention of the Government , mis-interpreted the contents of the Notification No.19/2004-CENT) dated 06.09.2004 without considering the procedure prescribed in Circular No.294/10/97-CX dated 30.01.1997 properly and in the said circumstances, the rejection of rebate amount only on the ground that export under claim for rebate from dealer's premises should be filed before the jurisdictional Asst/Deputy Commissioner of Central Excise of the manufacturer is totally baseless and not justified.



- They also placed reliance on the Decision of the Hon'ble Revisionary Authority in an identical issue in the case of RE: RS. IMPEX INTERNATIONAL Vs. COLLECTOR OF CENTRAL EXCISE 1993 (67) ELT 1007 (GOI) wherein it was held that the correct jurisdiction of filing rebate claim for the duty paid goods exported from other than the place of manufacture /warehouse is the Jurisdictional Assistant /Deputy Commissioner of Central Excise of the ~~place~~ of export and not the JAC of the Manufacturer. This itself is evident that our filing rebate before Hyderabad- B Division is the correct jurisdiction.
- Without prejudice to their contention that their filing rebate claims before the Assistant Commissioner of Central Excise, Hyderabad - B Division i.e. having jurisdiction over the premises/place from where the goods have been exported is in order, now rejecting the rebate claims on the ground of jurisdiction is not justified and in this regard we place reliance on the decision of the Hon'ble Revisionary Authority in the case of Reliance Industries Ltd 2012 (275) ELT 277 (GOI) wherein it was held that applicant cannot be penalized for the laps of departmental authorities — In view of this, impugned order set aside and order-in-original restored — Rule 18 of Central Excise Rules, 2002, where the rebate was sanctioned by original authority except for lack of jurisdiction.

5.3 Applicants respectfully submit that the Hon'ble Commissioner (Appeals) did not consider the decisions of the Hon'ble High Court 1 Hon'ble Tribunal / Hon'ble Revisionary Authority, the gist of the above decisions in spite of having been explained to him in detail and how the said decisions are applicable to the instant case.

- a). OMKAR EXPORTS VS. UNION OF INDIA-2009 (240)ELT 355 (GUJARAT)
- b). TAFE LIMITED VS. CCE, CHENNAI-2008(227) ELT 80 (TRI-CHENNAI)
- c). IN RE: RELIANCE INDUSTRIES — before the Government of India, Ministry of Finance, (Department of Revenue- Revisionary Authority)-2012 (275) ELT 277 (GOI).
- d). RE: BAROT EXPORTS —GM (Revisionary Authority)-2006 (203) ELT 321(GOI)
- e). R.S IMPEX INTERNATIONAL VS. COLLECTOR OF CENTRAL EXCISE-1993 (67) ELT 1007(GOI)



- 5.4 Applicants further submit that in so far as the observation finding of the Learned Commissioner (Appeals) that the procedure mentioned in the Notification is mandatory and the condition and procedure is to be followed, there is no dispute with regard to Applicants follow the procedure and following the conditions of the Notification, as recorded by the rebate sanctioning Authority while sanctioning the rebate earlier.
- 5.5 In so far as, the contention that the benefit under conditional Notification cannot be extended in case of non-fulfillment of conditions and / or non-compliance to the procedure prescribed, Applicants, has already stated, have followed the said procedure and conditions. In the said circumstances, his findings on the above, and the reference to the case law is unwarranted.
- 5.6 In view of the above, Applicants respectfully submit that the Impugned Order-in-Appeal passed by the Learned Commissioner (Appeals), without following the Judicial discipline, is not

• In view of the above, the decision of the Hon'ble Revisionary Authority in the case of R.S IMPEX INTERNATIONAL Vs. COLLECTOR OF CENTRAL EXCISE ( 1993 (67 ) ELT 1007 (GOI ) is squarely applicable for the subject rebate claims irrespective of the circular number ,and in view of the reasons stated above, the Order passed by the Learned Commissioner (Appeals) merits to be set aside.

In view of the submissions made herein above, the applicant requested to kindly set aside the order of the Commissioner (Appeals), Hyderabad bearing Order-In-Appeal No. 158 /2012 (H-1) CE Dated 27.12.2012 as it is not sustainable in Law.

6. A Personal hearing was held in this case on 28.02.2018 and Shri V. Satyanarayana Reddy, Director, Finance appeared for hearing. He reiterated the submissions filed in those Revision applications and pleaded that Order in Appeal be set aside and Revision Application be allowed.

7. 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. The issue involved in all





these three Revision Applications being common, they are taken up together and are disposed of vide this common order.

8. Government observes that the Assistant / Deputy Commissioner of Central Excise, Hyderabad-B Division, rejected the rebate claims vide Orders in Original mentioned in column No. 3 of Table at para 1 above, on the ground that that the applicant had filed the rebate claims with the wrong jurisdictional authority, instead of filing the same before the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be Maritime Commissioner. While upholding these Orders in Original Commissioner (Appeals) in his impugned Orders observed that the applicant by not preferring the rebate before the appropriate authority as prescribed under the Notification No. 19/2004-CE(NT) dated 06.09.2004, had not followed the condition / procedure contained in the notification and therefore the rejection of rebate claims by the original authority having no jurisdiction in the instant cases was correct as per the provisions of Rule 18 and the Notification issued thereunder. Commissioner (Appeals) further observed that it is very clear from the Notification No. 19/2004-CE(NT) dated 06.09.2004 that it empowers sanction of rebate only by two authorities – one being AC/DC having the jurisdiction over the factory and the other being the maritime Commissioner for sanction of rebate and exporter thus had a fair option to file their claims for rebate before any one of the two authorities. Accordingly Commissioner (Appeals) in his impugned orders held that

*“In view of the foregoing facts and circumstances of the case and in view of my discussion above, I hold that the: (i) contention of the appellants that they followed the procedures/conditions prescribed in the Notification/Circular/Commissioner's Permission letter (mentioned supra) is not correct; (ii) rejection of rebate by the AC/DC, Division-13, Hyderabad-I Commissionerate vide the impugned order, was legal and proper as the same was passed, in view of the procedure/conditions*



*prescribed under Notification No.19/ 2004-CE(NT) dt. 6.09.2004 as amended, i.e. the original authority was neither the AC/DC having jurisdiction over the manufacturer of the goods exported nor was the Maritime Commissioner”.*

9. Government observes that the issue to be decided in these Revision Applications is whether the proper authority for sanction of said rebate claims is as specified in para 3(b) of Notification No.19/ 2004-CE(NT) dt. 6.09.2004 or as specified in CBE&C circular No. 294/10/97- CX dated 30.01.1997.

10. Government observes that the applicant in respect of its earlier rebate claims which were also rejected by the original authority and upheld by the Commissioner (Appeals) on the very same grounds, had filed 51 Revision Applications before Government of India and the Revisionary Authority vide Order No. 878-928/13-CX dated 11.07.2013 decided all these Revision Applications. While deciding the issue of proper authority for sanction of said rebate claims, the GOI in its aforesaid order observed as under:

*8. Government notes that as per rule 18 of CER 2002, Central Government may when any goods are exported, by notification, granted 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 fulfillment of such procedure as may be specified in the notification.*

*8.1 The conditions limitation and procedure for claiming rebate of duty paid on exported goods is prescribed in the Not. No. 19/04-CE(NT) dated 6.9.2004. Para 3(b) of said notification is regarding presentation of rebate claim to the proper authority for sanction in accordance with law. For the sake of proper understanding of the issue, para 3(b) of Not. No. 19/04-CE(NT) dated 6.9.2004 1)s extracted as under :-*

*" (b) Presentatin of claim for rebate to Central Excise:-*

*(i) Claim of the rebate of duty paid on all excisable goods shall be lodged along with original copy of the application to the Assistant Commissioner of Central Excise or the Deputy*



*Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be, the Maritime Commissioner.*

- (ii) *The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be. Maritime Commissioner of Central Excise shall compare the duplicate copy of application received from the officer of customs with the original copy received from the exporter and with the triplicate copy received from the Central Excise Officer and if satisfied that the claim is in order, he shall sanction the rebate either in whole or in part.*

*The provisions of said para clearly stipulate that rebate claim shall be lodged to the ACCE or DCCE having jurisdiction over factory of manufacture or warehouse or the Maritime Commissioner. There is no ambiguity in the language of said para.*

8.2 *Further in para 8.1 of Part-I of Chapter 8 of CBEC Central Excise Manual of Supplementary Instructions also envisage as under :-*

8. *Sanction of claim for rebate by Central Excise*

- 8.1 *The rebate claim can be sanctioned by any of the following Officers of Central Excise: Deputy/Assistant Commissioner of Central Excise having jurisdiction over the factory of production of export goods or the warehouse; or the Maritime Commissioner."*

8.3 *Applicant has relied upon CBEC circular No. 294/10/97-Cx dated 30.01.1997 to claim that rebate claim can be sanctioned by ACCE/DCCE having jurisdiction over the premises of registered dealer. Government notes that as per para 8.7 of said circular the claim for rebate together with proof of export was to be filed with Assistant Commissioner of Central Excise. The applicant is interpreting this provision to claim that claim is to be filed with ACCE having jurisdiction over the said applicant dealer. This is erroneous interpretation given by applicant to suit his requirement. CBEC has not specified any proper officer in the said circular dated 30.01.1997. Moreover, the circular cannot supersede the provisions of Notification issued under Rule 18. The circular is of 1997 whereas the Notification was issued on*



6.9.2004. As such it is ample clear that provisions of para 3(b) of Not. No. 19/2004-CE(NT) dated 6.9.2004 are applicable in this case.

8.4 Regarding the applicant plea that they have filed rebate claim with ACCE Division-B, Hyderabad-I as per CCE Hyderabad-I vide letter C. No. IV/16/04/2009-CE(Tech) dated 18.3.2009. In this regard, it is noted that in the said letter CCE Hyderabad-I has permitted the applicant to procure duty paid bulk drugs for export from various manufacturers subject to compliance of certain additional conditions / procedure. In the said letter, the rebate sanctioning authority is not specified. So, it is incorrect on the part of applicant to interpret the letter as it suits them by ignoring the actual contents of the same.

10. In view of above discussion, Government holds that proper rebate sanctioning authority is as stipulated in para 3(b) of Not. No. 19/04-CE(NT) dated 6.9.2004 -and triplicate copy of the ARE-1 form duly certified by Range Superintendent having jurisdiction over factory of manufacture about payment of duty particulars is essential for establishing duty paid nature of exported goods. Government upholds all the impugned orders-in-appeal upto this extent. Government further notes that original authority has not pointed out any other deficiency in these rebate claims with respect to compliance of conditions and procedure laid down in Not. No. 19/04-CE(NT) dated 6.9.2004. So it is clear that the rebate claims were otherwise admissible as per law. Government is of considered opinion that substantial benefit of rebate legally due to applicant cannot be denied straightway just for lack of jurisdiction of rebate sanctioning authority. In said cases, the original authority has erred in sanctioning the rebate claims. In fact ACCE should have transferred the rebate claim papers to the proper rebate sanctioning authority at the relevant time itself rather than sanctioning the claims without any jurisdiction. So there is a lapse on the part of department also. Therefore, the rebate claim papers of all these cases may be transferred to the proper rebate sanctioning authority either ACCE/DCCE having jurisdiction over factory of manufacture or Maritime Commissioner as requested by applicant. The proper rebate sanctioning authority will consider these claims as filed in time as the initial date of filing claims is to be taken as date of filing rebate claims for the purpose of time limitation prescribed under section 11B of CEA



*1944. Keeping in view the prolonged litigation in matter, the proper rebate sanctioning authority will decide these cases on merit in accordance with law as early as possible preferably within one month of the receipt of claim papers. The ACCE Division-B Hyderabad-I will transfer the claims to proper rebate sanctioning authority within two weeks of the receipt of this order. The impugned orders-in-appeal are modified to this extent.*

11. Government also observes that following the aforesaid Order of GOI, the Additional Commissioner, Hyderabad – I Commissionerate vide C.No. V/R/OIA/103/B/2013-Rev-I dated 13.11.2013 directed all the jurisdictional Deputy/Assistant Commissioners of Hyderabad-I Commissionerate to adhere to the decision pronounced by the Revisionary Authority, Government of India to transfer the rebate claims as per option exercised by the claimant vide his letter dated 29.08.2013.

12. In view of the above, all the rebate claims which were filed by the applicant initially with the Assistant Commissioner, Hyderabad 'B' Division were transferred to the Maritime Commissioner, Central Excise, Hyderabad-II Commissionerate and accordingly sanctioned by the said Maritime Commissioner.

13. Relying on the GOI Order No. 878-928/13-CX dated 11.07.2013 detailed at para 10 above as also on the subsequent actions of the Hyderabad-I Commissionerate thereafter, Government sets aside impugned Orders in Appeal mentioned at column no. 4 of Table at para 1 above and directs that the rebate claim papers of all these cases may be transferred to the proper rebate sanctioning authority having jurisdiction over factory of manufacture or Maritime Commissioner as requested by applicant. The proper rebate sanctioning authority will consider these claims as filed in time as the initial date of filing claims is to be taken as date of filing rebate claims for the purpose of time limitation prescribed under section 11B of Central Excise Act, 1944. The proper rebate sanctioning authority will



decide these cases on merit in accordance with law as early as possible preferably within 8 weeks of the receipt of claim papers. The Assistant /Deputy Commissioner in charge of erstwhile Central Excise, Division-B Hyderabad-I will transfer the claims to proper rebate sanctioning authority within four weeks of the receipt of this order. The proper rebate sanctioning authority shall process the rebate claims within 8 weeks from the receipt of the claims following the principles of natural justice and pass the speaking orders on the rebate claims on merits and the claims shall not be rejected on time limitation.

14. Three Revision Applications bearing Nos.195/271/13-RA,195/341/13 - RA, and 195/875/13-RA, are disposed off in terms of above.

15. So ordered.

*Ashok Kumar Mehta*  
16.8.18

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

ORDER No.306-308/2018-CX (SZ) /ASRA/Mumbai Dated 16.08.2018

To,  
Dr. Reddy's Laboratories Ltd.,  
8-2-337, Road No. 3, Banjara Hills,  
Hyderabad, (Telangana)- 500 034.

**ATTESTED**

*S.R. Hirulkar*  
27/8/18

**S.R. HIRULKAR**  
Assistant Commissioner (R.A.)

Copy to :

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2. The Commissioner of Central Tax and Central Excise (Appeals-II), 7<sup>th</sup> Floor, L.B. Stadium Road,Basheerbagh, Hyderabad- 500 004.
3. The Assistant Commissioner of Central Tax,Central Excise & Service Tax,Sangareddy Division,3<sup>rd</sup> Floor, Plot No.328, SSR Arcade,Mathrusri Nagar, Miyapur,Hyderabad – 500 049.
4. Sr. P.S. to AS (RA), Mumbai.
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