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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
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005**

F NO. 195/1005/13-RA &
F NO. 195/1006/13-RA / 1386

Date of Issue: 22/11/2018

ORDER NO. ³⁷²⁻³⁷³ /2018-CX (WZ) /ASRA/MUMBAI DATED 30.10.2018
OF THE 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
CENTRAL EXCISE ACT,1944.

Applicants : M/s. Batra International, 141, Ashirwad Ind.
Park, Bhestan, Surat.

Respondents : Commissioner, Central Excise, Mumbai-I.

Subject : Revision Applications filed, under Section 35EE of
Central Excise Act, 1944 against the Order-in-Appeal
No. Order-in-Appeal No. BPS/82/MI/2013 &
BPS/83/MI/2013 both dated 16.8.2013 passed by the
Commissioner of Central Excise (Appeals-I), Central
Excise & Service Tax, Mumbai Zone - II.



ORDER

These Revision Applications have been filed by M/s. Batra International, 141, Ashirwad Ind. Park, Bhestan Surat — 395 023 (hereinafter referred to as the "the applicant") against the Order-in-Appeal No. BPS/83/M-I/2013 & BPS/82/MI/2013 both dated 16.8.2013 passed by the Commissioner of Central Excise (Appeals-I), Central Excise & Service Tax, Mumbai Zone – I.

Sl. No.	Rebate Amount (Rs)	O-in-O No. & date	O-in-A No. & date	RA order No. & date	Denovo O-in-O No. & date	O-in-Appeal No. & date
I	3,82,500	361/R/06 dt 23.06.2006	M-1/RKS/24/2011 dt 13.01.2011	1605-1615/12-CX dt 20.11.2012	22/MTC-R/Denovo/2013-14 dated 13.5.2013	BPS/83/MI/2013 dt 16.08.2013
II	4,98,754	368/R/06 dt 27.06.2006	M-1/RKS/27/2011 dated 14.01.2011	1605-1615/12-CX dated 20.11.2012	14/MTC-R/Denovo/2013-14 dated 02.5.2013	BPS/82/MI/2013 dt 16.08.2013

2. The issue in brief is that the applicant is Merchant Exporter and have been engaged in exporting the goods manufactured by the manufacturers.

I. In respect of R.A. No. 195/1005/13-RA

2.1 During the period under dispute, they had exported one consignment of their finished goods which was manufactured and supplied by M/s Moonlight Prints, Rajkot under the jurisdiction of Division-II, Rajkot Commissionerate. On exportation of their finished goods through Mumbai Port, they filed rebate claim of Rs. 3,82,500/- as detailed below:

Sr. No.	R.Co. No. & date	ARE No & date	C.Ex. Invoice No. & date	Shipping Bill No & date	B/L No. & date of Shipment	Rebate Amount (Rs)
1	1248 Dt 4.7.2005	05 dt 5.10.2004	05 dt 5.10.2004	5360377 dt 14.10.2004	KKLT/BOM -024249 dt 03.11.2004	3,82,500

2.2 The Deputy Commissioner of Central Excise (Rebate), Central Excise, Mumbai-I vide Order-in-Original No. 361/R/06 dated 23.06.2006 sanctioned the said rebate claim.



2.3 At the material time various Alert Circulars were issued by the Surat-I Commissionerate about the fraud being committed by different textile manufacturers and exporters by availing Cenvat credit on the basis of invoices pertaining to non-existent/bogus grey suppliers, that were further used by these persons in order to claim rebate that were otherwise not eligible. The Jurisdictional Range Superintendent was asked to verify the genuineness of duty paid on the said consignment, who vide letter No. AR-Jet/Misc/2005-06 dated 28.03.2007 informed that the manufacturer M/s Moonlight Prints, Rajkot had shown to have received inputs from M/s Vardhman Fabrics, which was found to be non-existent/bogus/non entity. Hence the Cenvat credit availed and utilized by them may not be treated as genuine credit.

2.4 Being aggrieved, with the Order-in-Original No. 361/R/06 dated 23.06.2006 sanctioning the rebate claim, the department then filed an appeal with Commissioner(Appeals). The Commissioner(Appeals) vide Order-in-Appeal No. M-I/RKS/24/2011 dated 13.01.2011 set aside the Order-in-Original dated 23.06.2006 and allowed the appeal of the department.

2.5 Being aggrieved, the applicant filed Revision Application with Govt. of India. Government had observed that similar issues had been dealt with by the Hon'ble High Court of Gujarat in the cases of M/s Roman Overseas (2011 (270) ELT 321 (Guj)) and M/s Prayagraj Dyeing and Printing Mills (2013 (290) ELT 61 (Guj)). The Joint Secretary (Revision Application) vide his Order No. 1605-1615/12-CX dated 20.11.2012 remanded the case back to original authority for denovo adjudication with a direction that

(a) the duty payment certificate are to be submitted by jurisdictional Range Superintendent. Non-submission of such certificate by Range Supdt cannot be ground for rejection of rebate claim. Department should call for such certificates from Supdt concerned.

(b) the main issue whether merchant exporter was party to any fraud committed at manufacturer's end, is required to be thoroughly

examined in the light of the judgments of Hon'ble High Court of Gujarat.

(c) to take into account above said judgments, therefore the cases are required to be remanded back to original authority for denovo adjudication and a reasonable opportunity of hearing will be afforded to all the parties.

2.6 The adjudicating authority vide Order-in-Order No. 22/MTC-R/Denovo/2013-14 dated 13.5.2013 concluded that the applicant had failed to produce evidence regarding payment of duty against the said exported goods and therefore, rejected the rebate claims under Rule 18 of the Central Excise Rule, 2002 read with Section 11B of the Central Excise Act, 1944. He confirmed the amount of



Rs. 3,82,500/- and ordered that the same be recovered along with applicable interest on the ground.

2.7 Being aggrieved, the applicant filed appeal before the Commissioner(Appeals), who vide his Order-in-Appeal No. BPS/83/MI/2013 dated 16.08.2013 rejected the appeal as the same was found not maintainable as it was clear that the applicant and others had played a conscious, deliberate, with knowledge, definite role in obtaining refund/ rebate based on fraudulent or not-proved or genuine or doubtful documents. At all point of time they were aware of these unlawful activities but still went ahead with their plan and are responsible for their acts and omissions. Therefore held that they were not entitled for the rebate in the present matter and upheld the impugned order.

II. In respect of R.A. No. 195/1006/13-RA

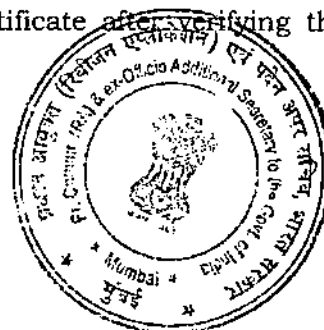
2.8 During the period under dispute, they had exported two consignment of their finished goods which was manufactured and supplied by M/s Radhika Syntax Pvt. Ltd. who was under the jurisdiction of Division-III, Surat-I Commissionerate. On successful exportation of their finished goods through Mumbai Port, they filed two rebate claim of Rs. 4,98,754/- as detailed below:

Sl. No.	R.Co. No. & date	ARE No & date	C.Ex. Invoice No. & date	Shipping Bill No & date	B/L No. & date of Shipment	Rebate Amount (Rs)
1	234 dt 21.02.06	686 dt 14.02.05	5479 dt 14.02.05	5383939 dt 18.02.05	MUM/COL- 846 dt 16.03.05	2,45,594/
2	235 dt 21.02.06	687 dt 14.02.05	5480 dt 14.02.05	5383938 dt 18.02.05	MUM/COL- 846 dt 16.03.05	2,53,160/

2.9 At the material time various Alert Circulars were issued by the Surat-I Commissionerate about the fraud being committed by different textile manufacturers and exporters by availing Cenvat credit on the basis of invoices pertaining to non-existent/bogus grey suppliers, that were further used by these persons in order to claim rebate that were otherwise not eligible.

2.10 On scrutiny of the rebate claims, it was observed that the applicant had not submitted the required duty payment certificate from the jurisdictional Range Supdt. Hence a Deficiency Memo cum Show Cause Notice Cum call for personal hearing dated 18.04.2006 was issued to the applicant requesting them to submit the duty payment certificates in tamper proof sealed cover from the jurisdictional Range Supdt.

2.11 A copy of the Deficiency Memo was also forwarded to the said Supdt requesting him to issue the duty paying certificate after verifying the details of



Cenvat credit availed by the manufacturer in the wake of the recent frauds detected and the ongoing investigation in various Commissionerate. However the jurisdictional Range Suptd. did not report anything about the genuineness of the duty payment particulars.

2.12 The applicant also neither appeared for the personal hearing fixed nor filed any written submissions in this case. Hence the Deputy Commissioner of Central Excise (Rebate), Central Excise, Mumbai-I rejected the said rebate claim vide Order-in-Original No. 368/R/06 dated 27.06.2006.

2.13 The applicant then filed appeal with Commissioner (Appeals), who vide Order-in-Appeal No. M-1/RKS/27/2011 dated 14.01.2011 rejected the Appeal.

2.14 Aggrieved by the said Order in Appeal, the applicant filed Revision Application with Govt. of India. The Joint Secretary (Revision Application) vide his Order No. 1605-1615/12-CX dated 20.11.2012 remanded the case back to original authority for denovo adjudication with a direction to decide the matter afresh after taking into consideration the observations made by him. He set aside both O/O and O/A.

2.15 The adjudicating authority vide Order-in-Order No. 14/MTC-R/Denovo/2013-14 dated 2.5.2013 concluded that the applicant had failed to produce evidence regarding payment of duty against the said exported goods and therefore, rejected the rebate claims under Rule 18 of the Central Excise Rule, 2002 read with Section 11B of the Central Excise Act, 1944. He confirmed the amount of Rs. 4,98,754/-.

2.7 Being aggrieved, the applicant filed appeal before the Commissioner(Appeals), who vide his Order-in-Appeal No. BPS/82/MI/2013 dated 16.08.2013 rejected the appeal as it was clear that applicant and others had played a conscious, deliberate, with knowledge, definite role in obtaining refund/ rebate based on fraudulent or not-proved or genuine or doubtful documents. At all point of time they were aware of these unlawful activities but still went ahead with their plan and are responsible for their acts and omissions. Therefore held that they were not entitled for the rebate in the present matter and upheld the impugned order.

3. The applicant then filed the present Revision Applications before the Government of India on the following grounds:

3.1 The impugned order is also contrary to the provisions of the Central Excise Act, 1944 and the Rules made thereunder and also the provisions of the other laws applicable to the issues involved in the Appeal.

3.2 The impugned order is also unlawful and unsustainable as the same is passed in gross violation of natural justice and also without due Authority and jurisdiction. The concerned Show Cause Notice dated 18.4.2006 is also



Commissioner (Appeals) which was not done. Therefore, the orders of both the lower authorities are illegal and without jurisdiction and required to be set aside by the Government of India. In this respect, they relied upon the following judgments:

- (a) 2009 (240) ELT 426 (T) Nestle India Ltd. Vs CCE
- (b) 2008 (222) ELT 114 (T) MorarjeeGoculdasspg. as Wvg. Vs CCE
- (c) 2000 (121) ELT 272 (T - LB) Best & Crompton Engg. Ltd. Vs CCE
- (d) 1998 (99) ELT 502 (T) Rosemount (India) Ltd. Vs CCE
- (e) 1989 (43) ELT 115 (T) Re-Rolling Mills Vs CCE Upheld in 1997 (94) E.L.T. 8 (S.C.)

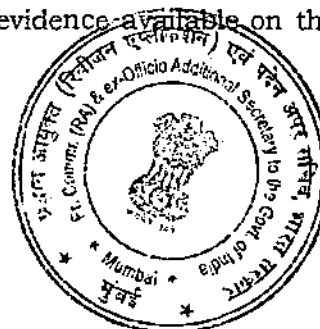
3.6 In r/o Sl.No. I, both the learned lower authorities have erred by rejecting rebate claim on the grounds that the department has booked a case against M/s Moonlight Prints for fraudulent availment of Cenvat Credit of Rs.47 lakhs and the said matter was adjudicated vide Order-in-Original No. 18/ADC/2010 dated 22.03.2010. In this connection, they are totally unaware and unknown of the fraud, if any committed by M/s Moonlight Prints and that no details are brought on the record as to when and how the said fraud was committed by the said M/s Moonlight Prints. Both the learned lower authorities have failed to appreciate that there is nothing on the record that they were party to the fraud, if any committed by the manufacturer M/s Moonlight Prints. That in absence of any documentary or other evidence on record to the effect that they were accomplice to the said fraud committed by M/s Moonlight Prints, the rebate claims should not have been rejected on this count. Here, when there is nothing on the record to prove that they were party to the fraud committed by the manufacturer/ processor, both the learned lower authorities should have adhered to the directions given by the Hon'ble Government of India in the Order dated 20.11.2012 by which the instant proceeding was remanded back. This shows that both the learned lower authorities have glaringly violated the terms of remand in the aforesaid order of the Government of India. Hence, the impugned order is liable to be quashed by the Hon'ble Government of India as being unjust, illegal and unsustainable.

3.7 In r/o Sl.No.II, both the learned lower authorities had erred in rejecting rebate claims on the ground that the Range Superintendent of the processor/ manufacturer M/s Radhika Syntex Pvt. Ltd. had not sent Duty Payment Certificate for the subject consignments exported by the Applicants for which rebate has been claimed. From the findings given by the learned Adjudicating Authority vide Para No.10 of his Order dated 02.5.2013, it is evident that the Range Superintendent of M/s Radhika Syntex Pvt. Ltd. had shown his inability to provide Duty Payment Certificate for the reasons that M/ s



Radhika Syntex Pvt. Ltd. was no more working, their ECC number AACCR625BAXM001 was inactive and that they failed to trace out relevant Range records. Thus, it is very much evident that non availability of Duty Payment Certificate is merely attributable to inaction, inability and negligence of the departmental officers and there is no fault on the part of theirs for which they should not be penalized by rejecting their rebate claims. When fact of exportation and payment of duty by them to the processor/ manufacturer is neither disputed nor doubted, the impugned order is liable to be quashed by the Government of India.

- 3.8 In r/o Sl.No.II., both the learned lower authorities have erred by rejecting rebate claim on the ground that the department has booked a case against M/s Radhika Syntex Pvt. Ltd. for fraudulent availment of Cenvat Credit of Rs.59 lakhs and the said matter is adjudicated vide Original Order No. 29/Dem/2009 dated 22.12.2009. In this connection, the Applicants are totally unaware and unknown of the fraud, if any committed by M/s Radhika Syntex Pvt. Ltd. and that no details are brought on the record as to when and how the said fraud was committed by the said M/s Radhika Syntex Pvt. Ltd. That both the learned lower authorities have failed to appreciate that there is nothing on the record that the Applicants were party to the fraud, if any committed by the manufacturer M/s Radhika Syntex Pvt. Ltd. That in absence of any documentary or other evidence on record to the effect that they were accomplice to the said fraud committed by M/s Radhika Syntex Pvt. Ltd., the rebate claims should not have been rejected on this count. When there is nothing on the record to prove that they were party to the fraud committed by the manufacturer/ processor, both the learned lower authorities should have adhered to the directions given by the Hon'ble Government of India in the Order dated 20.11.2012 by which the instant proceeding was remanded back. This shows that both the learned lower authorities have glaringly violated the terms of remand in the aforesaid order of the Government of India. Consequently the impugned order is liable to be quashed by the Honble Government of India as being unjust, illegal and unsustainable.
- 3.9 In r/o Sl.No.II, both the learned lower authorities have grossly erred in totally ignoring the monthly returns of the relevant period of M/s Radhika Syntex Pvt. Ltd. brought on the record by the present Applicants. On failure on the part of the jurisdictional Range officer of the said M/sRadhika Syntex Pvt. Ltd., the Applicants brought on the record their monthly returns of relevant period from which it is evident that the said M/s. Radhika Syntex Pvt. Ltd had paid necessary duty in respect of the subject consignments exported by the Applicants. In short, merely because of inability and failure on the part of the jurisdictional Range Officer of M/s Radhika Syntex Pvt.Ltd. in sending Duty Payment Certificate, both the learned lower authorities should have considered and accepted the alternative evidence available on the record in



the form of Monthly Return of relevant period of M/s Radhika Syntex Pvt. Ltd. Therefore, both the learned lower authorities have committed a grave error by ignoring monthly return i.e. evidence of duty payment made by M/s Radhika Syntex Pvt. Ltd. and rejecting rebate claims merely for non availability of Duty Payment Certificate issued by the Range Superintendent of the said M/s Radhika Syntex Pvt. Ltd. This clearly shows that both the learned lower authorities have not applied their mind before rejecting rebate claims and hence their order is required to be set aside by the Hon'ble Government of India.

- 3.10 In r/o Sl.No.2, both the learned lower authorities have failed to appreciate that the deficiency memo cum show cause notice dated 18.04.2006 was not received by them and hence they could not clarify the queries raised therein. This fact was brought to the notice of both the learned lower authorities in the first round of proceeding. Therefore, no negative inference should have been drawn by both the learned lower authorities on this count
- 3.11 Both the learned lower authorities have failed to appreciate that since there is no dispute or doubt about the manufacture and exportation of the goods by them on payment of duty, the legitimate benefit of rebate is unequivocally available to them. These are the two fundamental requirements to be satisfied for the availment of rebate and since both the criteria are satisfied, the they should have been granted rebate.
- 3.12 The impugned order passed by both the learned lower authorities is contrary to the law settled in following judgments/ orders on which they relied on:
- (a) GOI India Oder No.304-307/07 dated 18.5.2007 in case of M/s. Shyam International, Mumbai
- (b) GOI India order No.129/10-CD dated 17.01.2010 in case of M/s Roman Overseas and upheld by the Hon'ble High Court of Gujarat as reported in 2011 (270) ELT 321 (Guj)-CCE Vs D P Singh
- (c) Prayagraj Dyeing & Printing Pvt. Ltd. & Ors Vs UOI 2013 (290) ELT 61 (Guj.)
- (d) In RE :Vikram International 2012 (277) ELT 425 (GOT)
- (e) Kapadia Enterprise Vs UOI 2013 (287) E.L.T. 255 (Guj.)
- 3.13 Both the learned lower authorities ought to have appreciated that the administrative authorities including the Excise and Customs Department officials should now act in a manner consistent with broader concept of justice, instead of relying on technicalities in defeating a just claim of a citizen, if a feeling is to be nurtured in the minds of citizens that the Government is "BY AND FOR THE PEOPLE". In fact, both the learned lower authorities are supposed to be quasi-judicial authorities in the matter of



consideration of their rebate claims and therefore the aforesaid concept of justice has greater and graver implications on their exercising the discretionary powers vested in them as quasi-judicial authorities.

3.14 The applicant prayed for personal hearing before the finalisation of the Revision Application and to set aside the impugned order with consequential relief.

4. A personal hearing in the case was held which was attended by Shri K.L. Vyas, Shri Deepak Vyas and MsDeepali Kamble, all advocates, on behalf of the applicant. They reiterated the submission made in Revision Application and pleaded that the Revision Application may be allowed and the Order-in-Appeal be set aside

5. 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.

6. On perusal of records, Government observes that the applicant's rebate claim filed under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004 – C.E.(NT) dated 06.09.2004 was rejected on the ground as mentioned in para supra.

7. Government notes that the contention of the Commissioner (Appeals) for rejecting the rebates was that the duty was paid on the exported goods through non-existent firms / bogus credit which amounted to non-payment. Government notes that in wake of recent frauds committed by the manufacturer/ exporters, the Maritime Commissioner had written letters to the jurisdictional Excise Authorities to carry out verification of duty payment particulars.

7.1 In r/o Sl. No. 1, the jurisdictional Excise Authorities i.e. Supdt. Division, Rajkot-II vide letter F.No.AR-Jet/Misc./2005-06 dated 28.03.2007 had informed that the manufacturer M/s Moonlight Prints, had shown to have received inputs from M/s Vardhman Fabrics, M/s Jemish Textiles and M/s Shree Krishna Dye-chem which were found to be non existent/bogus/fake entities. It was also informed that a case had been registered against M/s Moonlight Prints for fraudulent availment of Cenvat credit which was confirmed vide Order-in-Original No. 18/ADC/2010 dated 22.03.2010 confirming thereby a demand of duty of Rs. 47 lakhs and equivalent penalty was imposed.

7.2 In r/o Sl.No. 2, the jurisdictional Excise Authorities i.e. Division Surat-II vide their letter F.No. IV/16-08/Misc/Rebate/12-13/1742 dated 19.04.2013 informed that M/s Radhika Syntex Pvt. Ltd was no more working. They verified that their ECC No. AACCR6258AXM001 was inactive. They attempted to find relevant documents, but could not find them. Therefore, they could not verify duty payment particulars. They further informed that a case of fraudulent availment of Cenvat credit was booked against M/s Radhika Syntex Pvt. Ltd. and adjudicated vide Order-in-Original No. 29/Dem/2009



dated 22.12.2009, wherein the demand of Rs. 59 lakhs was confirmed and a penalty of Rs. 59 lakhs was imposed on the manufacturer.

From the above, Government notes that the purported suppliers of the fabrics viz M/s Moonlight Prints and M/s Radhika Syntex Pvt. Ltd had not discharged the Central Excise duty on the goods purportedly supplied by them including the ones to applicants. The Department had prima facie shown that the supplier of the goods i.e. M/s Moonlight Prints and M/s Radhika Syntex Pvt. Ltd had committed fraud against the Department and had not paid any duty on the goods stated to have been covered under the invoices issued by them to the applicant.

8. In the case of Omkar Overseas Ltd. [2003(156) ELT 167(SC)] Hon'ble Supreme Court has held in unambiguous terms that rebate should be denied in cases of fraud. In *Sheela Dyeing & Printing Mills (P) Ltd.* [2007 (219) E.L.T. 348 (Tri.-Mum.)] the Hon'ble CESTAT, has held that any fraud vitiates transaction. This judgement has been upheld by the Hon'ble High Court of Gujarat. In a judgement in the case of *Chintan Processor* [2008 (232) E.L.T. 663 (Tri.-Ahm.)], the Hon'ble CESTAT while deciding the question of admissibility of credit on fraudulent invoices has held as follows:

"Once the supplier is proved nonexistent, it has to be held that goods have not been received. However, the applicant's claim that they have received goods but how they have received goods from a non-existent supplier is not known."

9. In a similar case of M/s. Multiple exports Pvt. Ltd., Government vide GOI order No 668-686/11-Cx dt. 01-06-2011 has upheld the rejection of rebate claim by lower authorities. Division Bench of Hon'ble High Court of Gujrat, vide its order dated 11-10-2012 in SCA No 98/12 with SCA No 101/12 [reported in 2013 (288) E.L.T. 331 (Guj.)], filed by party has upheld the above said GOI Revision order dated 01-06-2011. Government also observes that the contention of the respondent that they had exported the goods on payment of duty and therefore, they are entitled to rebate of Excise duty. The same arguments came to be considered by the Division Bench of Hon'ble High Court of Gujarat in Special Civil Application No. 13931/2011 in *Diwan Brothers Vs Union of India* [2013 (295) E.L.T. 387 (Guj.)] and while not accepting the said submission and while denying the rebate claim on actually exported goods, the Division Bench has observed as under :

"Basically the issue is whether the petitioner had purchased the inputs which were duty paid. It may be true that the petitioner manufactured the finished goods and exported the same. However, that by itself would not be sufficient to entitle the petitioner to the rebate claim. In the present case, when the authorities found inputs utilized by the petitioner for manufacturing export products were not duty paid, the entire basis for seeking rebate would fall. In this case, particularly when it was found that several suppliers who claimed to



have supplied the goods to the petitioner were either fake, bogus or nonexistent, the petitioner cannot be claimed rebate merely on the strength of exports made."

10. Government also relies on the judgments of Mumbai High Court in case of Commissioner of Central Excise, Mumbai-I Vs M/s Rainbow Silks & Anr reported at 2011 (274) ELT. 510 (Bom), wherein Hon'ble High Court, Mumbai, in similar circumstances i.e., when a processor is a party to a fraud, wherein Cenvat credit was accumulated on the basis of fraudulent documents of bogus firms and utilized for payment of duty on goods exported, it was held that "since there was no accumulation of cenvat credit validly in law, there was no question of duty being paid there from" and quashed the order of Revisional Authority, sanctioning the rebate on such duty payments.

11. In view of above, Government finds that duty paid character of exported goods was not proved, which is a fundamental requirement for claiming rebate under Rule 18 of Central Excise Rules, 2002. Therefore, Government holds that the rebate claims are not admissible to the applicant.

12. As such, Government finds no infirmity in the impugned Order-in-Appeal and therefore upholds the same and dismisses both the Revision Applications filed by the applicant being devoid of merit.

13. So, ordered.

Ashok
20/11/18

(ASHOK KUMAR MEHTA)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No ³⁷²⁻³⁷³ /2018-CX (WZ) /ASRA/Mumbai DATED 30.10.2018

To,
M/s Batra International,
141, Ashirwad Ind.,
Park, Bhestan,
Surat - 395 023.

ATTESTED

S.R. Hirulkar
22/11/18

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

Copy to:

1. The Principal Commissioner of CGST & CX, Mumbai South Commissionerate,
2. The Commissioner of GST & CX, (Appeals-I) , Mumbai
3. The Deputy / Assistant Commissioner (Rebate), GST & CX Belapur
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.

