



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, Cuff Parade,  
Mumbai- 400 005

F.No. 195/475/16-RA 13613

Date of Issue: 31.04.2020

ORDER NO. 524 /2020/CX(WZ)/ASRA/MUMBAI DATED 26.06.2020, OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Akshita Exports., Surat.

Respondent : Commissioner, Central Excise, Raigad.

Subject : Revision Application filed, under Section 35EE of Central Excise Act, 1944 against the Order-in-Appeal No. CD/410/RGD/2016 dated 30.05.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai Zone-II.



## ORDER

This revision application has been filed by Akshata Exports., Surat (hereinafter referred to as "the applicant") against the Order-in-Appeal No. CD/410/RGD/2016 dated 30.05.2016 passed by the Commissioner of Central Excise (Appeals-II), Mumbai.

2. The case in brief is that the applicant had filed Revision Application No. 195/1461/12-RA against Order in Appeal No. US/499/RGD/12 dated 21.08.2012 which upheld Order in Original No. 1904/11-12 dated 27.01.2012 rejecting 58 rebate claims totally amounting to Rs 80,71,603/- (Rupees Eighty Lakh Seventy One Thousand Six Hundred and Three only). The said Revision Application was decided by the GOI vide Order No.1370-1371/13-Cx dated 11.11.2013.
3. In the said Order No.1370-1371/13-Cx dated 11.11.2013, GOI observed that

9.3 ..... DGCEI on Investigation did not find any Irregularity with reference to said 58 rebate claims of Rs.8071603. No other show cause notice reported to have been issued in case of cenvat credit availed by processors M/s Swastik Poly Prints Ltd. And M/s Agarwal Textile Mills, where goods were supplied by other grey fabric suppliers mentioned in annexure D1 and D2 other than said five suppliers. The adjudicating authority has not brought on record any evidence to state that other suppliers of grey fabrics were also fake or bogus. The instant 58 rebate claims of Rs.8071603 do not relate to exported goods which were procured from 5 bogus suppliers. But these claims pertain to exported goods relating to grey fabrics supplied by other grey suppliers mentioned in Annexures D1 & D2 of SCN which was found genuine suppliers as per DGCEI investigations. Government finds that in this case since duty has been paid from valid cenvat credit and therefore, the ratio of Hon'ble Bombay High Court's order dated 27.06.2011 in W.P. 3956/10 reported as 2011 (274) ELT 501(BOM) in case of M/s Rainbow Silk wherein the claimant was also a party to fraud cannot be made applicable to this case. In view of above position, Government notes that in these cases duty was paid on exported goods from the valid cenvat credit and lower authorities have erred in giving an erroneous finding of treating the cenvat credit availed in these cases as wrong credit without any basis. The findings of lower authorities are also contrary to the outcome of DGCEI investigation where under the said 58 rebate claims were found in order as regards payment of duty on the exported goods. As such payment of duty on said exported goods cannot be called illegal or irregular since the cenvat credit was availed as per law on the basis of valid duty paying documents issued by genuine existing grey fabrics suppliers.



9.4 As regard genuineness of duty payment certificates, the original authority has observed that genuineness of duty payment and verification of input stage credit of raw material (i.e. grey fabric) is not on record in any of the rebate claims filed by the merchant Exporter. The applicant In this regard stated that they submitted before the Commissioner (Appeals) that duty payment certificates were verified by the jurisdictional excise officers and were sent to rebate sanctioning authority and that though, the said certificates were found missing in the file of department the same were brought on record by obtaining the same under RTI application

9.5 Government notes that original authority has not stated that duty payment certificates (DPC) were not submitted by the applicant. The SCN dated 15.12.11 issued for rejection of said claims has also not pointed out anything about non-submission of said DPCs. The adjudicating authority has simply stated that DPC are not available in rebate claim files. The said SCN dated 15.12.11 had pointed that the genuineness of duty payment has not been submitted from central Excise Authority.

9.6 On perusal of copy of documents submitted along with applicant's written submissions dated 27.09.2013, Government finds that Central Excise Superintendent of Range-1, Surat-I vide letter F.No.R-I/Div-II/Akshita Exports/06-07/4027 dated 17.12.2007 addressed to the Assistant Commissioner (Rebate) Raigarh i.e. the original authority, has categorically stated as under:-

*DPC Certificate already issued after verification of grey fabrics i.e. input in terms of the Instruction No. 08/2005 and the same was Found in Order."*

The above said letter was addressed to the Assistant Commissioner (Rebate), Raigad in response to their letter F.No. V/15/REB/Akshita Export/Rgd/07/146681 Nov. 2007. Since, the said letter was addressed to the Assistant Commissioner (Rebate), the same should be available with original authority. Further said letter clearly show that DPCs mentioned in above letter dated 17.12.2007 were in order.

9.7 Government finds that in another letter F.No. AR-V/Rebate/Veri-Akshita/2011- 12 dated 13.10 2011, Superintendent of Central Excise, Range-V, Div.-I, Surat-I addressed to the Deputy Commissioner(Rebate), Raigarh in response to their letter F. No. V-15/Rebate/WP/ Akshita/RGD/11/7627 dated 08.09.2011 stated as under:-

*"On going through above referred letter dated 08.09.2011 of the Deputy Commissioner (Rebate), Central Excise, Raigad, it is to report that as per the old records available with this office the authenticities of payment of duty in respect of ARE-I Nos. as shown in your above referred letter bearing Sr. No. 01 to 19 (except Sr. No. 2 not traceable) verification of input stage CENVAT credit upto grey stage verified in Annexure-'D' and genuineness of the input invoices of the grey fabrics confirmation, it is seen that the then Superintendent & Inspector; Central Excise, Range-V, Surat-I has verified the*

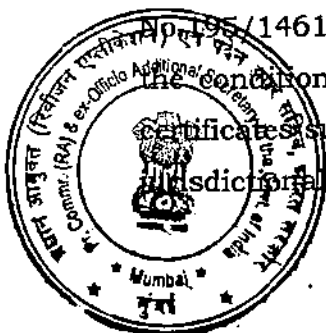


same through Annexure-'D' and issued the Duty Payment Certificates at the material time and copy of which duly attested is forwarded herewith as per the list provided by you for your ready reference and further necessary action at your end please.

Accordingly, it is seen that necessary verification in the matter has been undertaken by the then Superintendent and Inspector at the material time and issued the verification report as shown in duty paid certificate."

From above, it is evident that the verification of DPCs has been communicated by jurisdictional range officer to the rebate sanctioning authority in 2011 also. The same should have been available in file of rebate sanctioning authority. It is pertinent to mention that in this case Hon'ble High Court had directed vide order dated 1.8.11 in W .P.No.5878/11 the rebate sanctioning authority to decide the rebate claim within six months time. In the light of said directions of Hon'ble Court the sanctioning authority ought to have handled the case more diligently and was required to obtain the requisite verification of DPCs from concerned Central excise authorities within stipulated time. These documents obtained through RTI replies by applicant establish the verification and re-verification of DPCs and confirmed payment of duty on said goods. Further, applicant submitted information gathered in RTI replies before Commissioner (Appeals), however, the Commissioner (Appeals) has not given any findings on the same while rejecting the applicant's appeal. Veracity of such DPCs obtained through RTI can not be simply brush aside. Applicant had submitted the duty payment certificate, the jurisdictional Central Excise Authorities had issued verification report In 2007 and 2011. Department cannot reject the legitimate claims by simply saying that said documents are not in rebate claim files. Such type of callous approach is absolutely unwarranted. Despite the directions of Hon'ble High Court, the original authority has adopted a very casual approach in the matter and rejected the claims just for non-availability of DPCs verification in files. They could have again called the same from jurisdictional range officer. The original authority has erred in rejecting the rebate claim on this ground without making genuine effort to obtain the verification of DPCs, from jurisdictional Central Excise authorities pertaining to rebate claims of Rs.80,71,603/-, which applicant has procured under RTI and submitted before Commissioner (Appeals). As per copies of verification/re-verification reports of DPCs submitted by Central Excise Superintendent, Surat, the payment of duty is confirmed and established. Therefore the rebate claims are to be held admissible under Rule 18 of Central Excise Rules 2002 read with Notification No.19/04-CE dated 06.09.04 provided the said verification reports in respect of DPC's are found genuine and ingenuine.

4. In view of its aforesaid findings, GOI allowed the Revision Application No.195/1461/12-RA filed by the applicant with the consequential relief subject to the condition that the copies of verification reports in respect of duty payment certificates submitted by applicant after procuring the same under RTI reply from jurisdictional Central Excise Range Superintendent are found genuine on

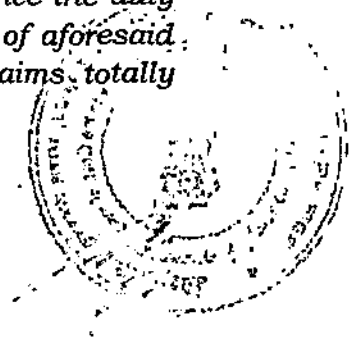


verification by original authority. The applicant was also directed to submit all the said documents relating to payment of duty before original authority.

5. Pursuant to the remand order discussed as above, the original authority took up the case for adjudication. The applicant, in consequence of the aforesaid Revision Order submitted documents in respect of the said 58 rebate claims of Rs.80,71,603/-. Also as per the directions of the Revisionary Authority the Original authority requested jurisdictional authorities to verify the duty paying certificates submitted by the applicant. Further in respect of claims where no duty payment certificate was received, the jurisdictional authorities were requested to verify the duty payment particulars afresh and submit their verification report. On receipt of verification report in respect of Duty Payment Certificate in respect of 15 rebate claim amounting to Rs.22,02,174/- was sanctioned vide Order -in-Original No. 2518 dated 27.12.2013 and on receipt of verification of duty payment certificate from the jurisdictional Central Excise Authority in respect of 18 rebate claims, 17 rebate claims amounting to Rs.27,55,576/- were sanctioned vide Order in Original No. 2623 dated 06.01.2014 and 1 rebate claim amounting to Rs.48647/- was rejected as time barred. As regards remaining 25 rebate claims the matter being time bound was taken up by the original authority for consideration.

6. In respect of remaining 25 rebate claims totally amounting to Rs. 30,65,156/-, the Original authority vide Order in Original No. 2814/13-14/DC(Rebate) Raigad dated 27.01.2014 rejected the said claims observing that :-

*21. Further the Revisionary Authority has specifically directed that the requisite verification should be carried out expeditiously in a time bound manner and the claims should be sanctioned within one month of the receipt of documents from the applicant if the same are found in order. As observed and discussed above in respect of all 25 rebate claims, the claimant did not submit the duty payment documents, procured under RTI, evidencing the duty Payments on the exported goods, nor could it be confirmed from the jurisdictional Central Excise Authorities, in spite of relentless efforts of this office. As such, the rebate claim/claims cannot be kept pending indefinitely, since it may result in undue delay in processing of the claim and could adversely affect the interest of revenue. Hence I have no option but to decide the claim/claims at this stage. However, as discussed above since the duty paid nature of the exported goods is not established, in respect of aforesaid 25 claims, hence I reject the above mentioned 25 rebate claims, totally amounting to Rs. 3065156/-.*



7. Being aggrieved by the aforesaid Order in Original, the applicant filed appeal before Commissioner of (Appeals) Central Excise, Mumbai Zone-II. The Commissioner (Appeals) vide impugned Order rejected the appeal filed by the applicant observing as under:-

" .....The Assistant Commissioner (Rebate) Raigad, in turn, had requested the jurisdictional Assistant/Deputy Commissioner to verify the genuineness of documents and duty payments, who vide letter dated 05.05.2016 received to this office on 11.05.2016. forwarded the report received from jurisdictional Superintendent. The jurisdictional Superintendent vide his report informed that :-

*The appellant did not submit the original invoices (or self certified copies thereof) issued by the suppliers of the input on the strength of which they had availed of the Cenvat credit and utilized the same for the payment of duty in respect of the goods cleared to M/s Akshita Exports. The processor as well as the exporter even after many request did not submit the invoices.*

*The verification of input stage duty payment was made mandatory vide Instruction No. 08/2005 dated 03.02.2015 (as amended), issued by the Commissioner, Central Excise & Customs, Surat-I (earswhile). Since in the case of M/s Akshita Exports, 05(Five) suppliers of grey fabrics were found fake/boglis (as discussed in the order No..1370-1371/13-CX dtd. 11.11.2013 of RA itself), 100% input stage verification is a must in this case in the light of said instructions ,as the same is an integral part of the duty payment verification process.*

*Earlier, in the same matter, the exporter M/s Akshita Exports had requested vide their letter dated. 17.01.2014 to issue DPC on the basis of Xerox copies of the documents supplied by them and they were informed vide this office letter F. No. R-I/Misc-Rebate/Swastik/2004-05 dated 06.02.2014 that in the absence of original such documents duty payment verification cannot be carried .out*

*As far as the verification of the "said documents" mentioned in the Order No. 1370-1371/13-CX dated 11.11.2013 of RA is concerned, the CPIO and the Deputy' Commissioner of Central Excise, erstwhile Division-V, Surat-I has earlier been informed vide this office letter F.No. AR-I/RTI/2011 dated 10.02.2012 and that the documents necessary to carry out the same are also not available with this office and this fact has also found mention in the said order of RA.*

*In view of the submissions made above i.e. in the absence of original statutory documents, input stage verification and the original file related to "said documents" this office is not in a position to carry out the verification required in this matter.*



*In the instant case, it is the fact that the appellant is a merchant exporter and the impugned goods had been cleared on payment of duty by processors Swastik Poly Print Pvt. Ltd., M/s Agarwal Twisting. works, M/s Agarwal Silk Mills and M/s Bindra Silk Mills on payment of duty out of Cenvat Credit. The DGCEI issued a show cause notice dated 3.12.2010 for fraudulent availment of Cenvat Credit on the basis of 'invoices' issued by bogus/ non-existent grey manufacturer and the appellant are also a co-noticee in the said case of fraudulent availment of Cenvat Credit. Considering all these facts the Revisionary Authority of the Government of India vide Order NO. 1370-1371 13-CSC dated 11.11.2013 directed the appellant to submit all the documents relating to the payment of duty before the original authority. It is also the fact that even after the specific request of the jurisdictional Superintendent, the appellant had not submitted the required documents to carry out the necessary verification. The Rule 18 of the Central Excise Rules, 2002 provides that the rebate of duty paid on excisable exported goods has to be granted. As per that provision, to grant rebate of duty, two conditions are must, first one is that the goods has to be exported and the other one is that the central excise duty has to be paid on those goods. When the factum of export and payment of duty is established then the rebate. has to be granted by the rebate sanctioning authority. In the instant case, the payment of duty could not be verified and the appellant even after the specific direction of the Revisionary Authority of the Government of India and after request of the jurisdictional Superintendent failed to submit the necessary documents for the verification of the payment of duty.*

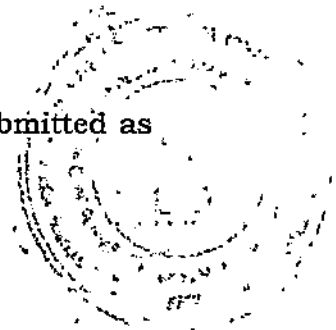
In view of his above observations and also relying on the Hon'ble High Court of Madras's decision in the case of M/s Amaravathi Co-op Sugar Mills Ltd. - reported in 2016(331) ELT 245 (Mad) Commissioner (Appeals) held that in the absence of the fulfillment of very basic condition of the payment of duty on exported goods, the lower adjudicating authority had rightly rejected the rebate claim filed by the applicant.

8. Being aggrieved with the above Order-in-Appeal, the applicant has filed this Revision Application under Section 35EE of Central Excise Act, on the grounds mentioned therein.

9. A personal hearing in this case was held on 09.12.2019 and was attended by S/Shri Rajesh Nigania, Director and Vishwamitra Srivastava, General Manager on behalf of the applicant. They re-iterated earlier written submissions dated 26.11.2018 filed before my predecessor.

In their written submissions dated 26.11.2018, the applicant submitted as

under



- 10.1 In this revision application for rejection of 25 rebate claims amounting to Rs. 30,65,156/. was totally based on the findings given by Deputy Commissioner (Rebate), Central Excise, Raigad in term of revision application order no. 1370- 1371/13CX dated 11.11.2013. It is fact on record that the Revisional authority had filtered the case with respect to genuine grey supplier in the case of Akshita Exports, vide Order No. 152-153/14CX dated 17.04.2014. Accordingly, as per pars 4.3.3, 29 grey suppliers (mentioned in submission) were found genuine;
- 10.2 The goods received under the invoices of processors M/s. Swastik Poly Prints in respect of 23 ARE-1s are exported and in respect of Agarwal Textile Mills and Akshita Exports 2 invoices goods were exported. Accordingly, the rebate claims were made for the duty paid by M/s. Swastik Poly Prints Pvt. Ltd. and Agarwal Textile Mills. There is no dispute regarding the payment made by them for which required evidences in the form of RG 23 A Pt. II register and PLA register are enclosed with revision application. From these documents, it is crystal clear that the goods exported under 25 ARE-1s were duly exported and duty payment certificates were forwarded by the Range Office to rebate sanctioning authority which were misplaced by the said authorities which have been confirmed by the department itself. This has been clarified in para 18 of adjudication order no. 2815 dated 27.01.2014 while rejecting the 25 rebate claims. This has been approved by Revisional Authority in his order no. 1370-1371/13CX dated 11.11.2013 - Akshita Exports, Surat. Para 4.4.2 of the said order is crystal clear.
- 10.3 Duty payment certificates were misplaced/lost by the refund sanctioning authorities and therefore while deciding the case of KLA Overseas, Surat the Revisional authority directed to decide the issue on the basis of vide order no. 152-153/14CX dated 17.04.2014 in para 9.4-

*"9.4 As regards genuineness of duty payment certificates, the original authority has observed that genuineness of duty payment and verification of input stage credit of raw material (i.e. grey fabrics) is not on record in any of the rebate claims filed by the merchant exporter as the same are lost by the department. The applicant in this regard stated that they submitted before the Commissioner (Appeals) that duty payment certificates were verified by the jurisdictional excise officers and were sent to rebate sanctioning authority and that though, the said certificates were found missing in the file of department, **the duty payment can be verified from monthly return filed in the range office.** Government notes that original authority has not stated that duty payment certificates (DPC) were not submitted by the applicant. The SCN dated 15.12.11 issued for rejection of said claims also not pointed out anything about non-submission of said DPCs. The adjudicating authority has simply stated that DPC are not available in rebate claim files."*

Vide letter dated 17.01.2014 they submitted monthly returns and other documents for verification of payment of duty to the Deputy Commissioner of Central Excise, Division-V, Surat-I to verify the payment of duty for the goods exported under respective invoices and





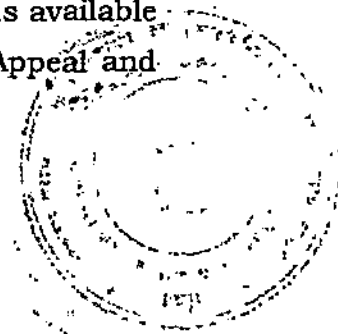
ARE-1s. Who vide letter dated 06.02.2014 clarify that — "3. In this connection, on going through the Xerox copy of ER-1 provided for the relevant period in respect of Ms. Swastik Poly Print Pvt. Ltd, GIDC, sachin, Surat, it is noticed that they have discharged their monthly duty liability either by debiting from their available Cenvat Credit/paid through TR-6 Challan and in some cases through both mean ie. by debiting duty through Cenvat as well as through TR-6 Challan," However, before the said certificate is produced to rebate sanctioning authority, the rebate sanctioning authority passed order dated 27.01.2014 rejecting rebate claims and the Commissioner (Appeals) also approved the same rejecting the appeal of the appellant without appreciating the evidences of payment in light of revisional authority order for consideration of duty paid nature of goods exported when the original duty payment certificates have been misplaced/lost by the revenue officer itself.

10.5 Since the entire records were withdrawn by the DGCEI authority who filtered the entire case and found that 29 grey suppliers were genuine and the export made under 25 ARE-Is pertains to the said grey suppliers and duty payment certificates after verifying the genuineness of the payment of duty were issued by the revenue which have been misplaced/lost from the files of the revenue and therefore the same cannot be produced again. In absence of this, monthly returns and other documents produced along with the verification report dated 06.02.2014 issued by Superintendent, Central Excise Customs, Range-I, Division-V, Surat-1 may please be considered for the limited purpose of verification of payment of duty from monthly returns and PLA abstract for allowing the present revision application.

10.6 Since the original duty payment certificates have been lost in the revenue office itself it has become very difficult to produce duty payment certificates for sanctioning of rebate claims, however, as per the revisional authority's order the duty payment can be verified from monthly returns of the processor for sanctioning rebate claims. All the 29 grey suppliers are genuine which are declared genuine by the DGCEI authority and fabrics received from the said suppliers were processed by the processors and cleared for export on payment of duty for which rebate have been claimed. In case it is found non-genuine later on we undertake to repay the said rebate claims though there is no fault on our part for misplacing or missing the duty payment certificates issued by the competent authority.

10.7 In the above circumstances, it is requested to allow the revision application with consequential relief.

11. Government has carefully gone through the relevant case records available in case files, and perused the impugned Order-in-Original, Order-in-Appeal and Additional written submissions filed by the applicant.

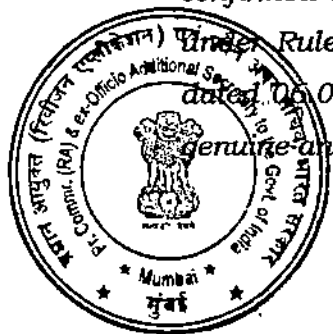


12. Government observes that the Commissioner (Appeals) vide impugned order has upheld the Order in Original rejecting the rebate claims filed by the applicant as the duty paid nature of the exported goods in respect of 25 claims is not established. Both the lower authorities observed that the duty payment verification and confirmation of the jurisdictional Central Excise Authorities is of paramount importance, especially in the backdrop of the case which was booked by DGCEI against the applicant.

13. Government in this regard refers to and rely on para 9.3 of GOI Order No.1370-1371/13-Cx dated 11.11.2013 in applicant's case wherein this authority had observed DGCEI Investigations did not find any irregularity with reference to said 58 rebate claims of Rs.80,71,603/- and that in these cases duty was paid on exported goods from the valid cenvat credit and therefore payment of duty on said exported goods cannot be called illegal or irregular since the cenvat credit was availed as per law on the basis of valid duty paying documents issued by genuine existing grey fabrics suppliers.

14. Further, at para 9.6 and 9.7 of the GOI Order No.1370-1371/13-Cx dated 11.11.2013 this authority had observed that it is evident that the verification of DPCs has been communicated by jurisdictional range officer to the rebate sanctioning authority in 2007 & 2011 also. The same should have been available in file of rebate sanctioning authority. The GOI further observed that *'Department cannot reject the legitimate claims by simply saying that said documents are not in rebate claim files. Such type of callous approach is absolutely unwarranted. Despite the directions of Hon'ble High Court, the original authority has adopted a very casual approach in the matter and rejected the claims just for non-availability of DPCs verification in files. They could have again called the same from jurisdictional range officer. The original authority has erred in rejecting the rebate claim on this ground without making genuine effort to obtain the verification of DPCs, from jurisdictional Central Excise authorities pertaining to rebate claims of Rs.80,71,603/-, which applicant has procured under RTI and submitted before Commissioner (Appeals). As per copies of verification/re-verification reports of DPCs submitted by Central Excise Superintendent, Surat, the payment of duty is confirmed and established. Therefore the rebate claims are to be held admissible*

*Under Rule 18 of Central Excise Rules 2002 read with Notification No.19/04-CE dated 09.04 provided the said verification reports in respect of DPC's are found genuine and ingenuine'.*



15. Under the above circumstances that the GOI vide Order No.1370-1371/13-Cx dated 11.11.2013 allowed the Revision Application of the applicant on condition that the copies of verification reports in respect of duty payment certificates submitted by applicant after procuring the same under RTI reply from jurisdictional Central Excise Range Superintendent are found genuine on verification by original authority and the applicant was also directed to submit all the said documents relating to payment of duty before original authority. However, the applicant could not produce DPCs even under RTI Act as the CPIO / jurisdictional Central Excise authority informed that the concerned file pertaining to duty payment certificates for the period 2004 to 2008 in respect of exports made by the applicant was not traceable and hence the copies of duty paying certificates could not be provided. Therefore, it is fact on record that DPC Certificate already issued after verification of grey fabrics i.e. input in terms of the Instruction No. 08/2005 by Central Excise Superintendent of Range-1, Surat-I vide letter F.No.R-I/Div-II/Akshita Exports/06-07/4027 dated 17.12.2007 to the Assistant Commissioner (Rebate) Raigarh and also vide another letter F.No. AR-V/Rebate/Veri-Akshita/2011- 12 dated 13.10 2011, Superintendent of Central Excise, Range-V, Div.-I, Surat-I to Deputy Commissioner(Rebate), Raigarh informing that necessary verification in the matter has been undertaken by the then Superintendent and Inspector at the material time and issued the verification report as shown in duty paid certificate."

16. GOI vide its Order No, 152-153/14-Cx dated 17.04.2014 in Re: KLA Overseas Surat, in an identical situation had observed that in this case the department had admitted that the duty payment certificates submitted by the applicant were missing from their file. In such a situation claimant cannot be penalized by rejecting the rebate claims for lapses on the part of department. Therefore GOI directed the original authority to consider the said claim on the basis of verification from monthly return filed in range office and fresh verification report of duty payment particulars from his records.

17. As in the instant case also the duty payment certificates were verified by the jurisdictional excise officers and were sent to rebate sanctioning authority in 2007 and 2011 and as the said certificates were found missing in the file of department / rebate sanctioning authority and the files were not traceable at both

Under the only alternative left is to verify the duty payment from monthly returns and respective processors filed in the range office. The Superintendent having jurisdiction over the processing unit will verify the duty paid nature of the goods



from such monthly returns submitted and to send the report to the rebate sanctioning authority. The applicant will also produce all relevant documents relating to payment of duty before original authority. The original authority will consider the said claims for sanction expeditiously in accordance with law.

18. In view of the foregoing discussion, Government sets aside Order-in-Appeal No. CD/410/RGD/2016 dated 30.05.2016 passed by the Commissioner of Central Excise (Appeals-II), Mumbai and remands the case back to original authority with directions to examine the rebate claims of the applicant on merits keeping in view the above observations. A reasonable opportunity of hearing will be afforded to the concerned parties.

19. The Revision application is disposed off in the above terms.

20. So, ordered.

(SEEMA ARORA)

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

ORDER No. 524 /2020-CX (WZ) /ASRA/Mumbai DATED 26.06.2020

To,

M/s Akshita Exports,  
701, 7<sup>th</sup> Floor, Metro Towers,  
Near Kinnari Cinema, Ring Road  
Surat 395 002.

**ATTESTED**

B. LOKANATHA REDDY  
Deputy Commissioner (R.A.)

Copy to:

1. The Commissioner of CGST, Belapur CGO Complex, Sector 10, C.B.D. Belapur, Navi Mumbai -400 614.
2. The Commissioner (Appeals) of Central Goods & Service Tax, Raigad, 5th Floor, CGO Complex, Belapur, Navi Mumbai -400 614.
3. The Deputy / Assistant Commissioner (Rebate), Belapur, CGO Complex, Sector 10, C.B.D. Belapur, Navi Mumbai -400 614.
4. Sr. P.S. to AS (RA), Mumbai

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