F. No. 195/118/13-RA
F. No. 195/119/13-RA

REGISTERED SPEED POST AD

सत्यमेव जयते

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. 195/118/13-RA /5009
F. No. 195/119/13-RA

Date of Issue: 01.09.2020

ORDER NO. 581-582 /2020-CX (WZ) /ASRA/MUMBAI DATED 01.09.2020 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 THE CENTRAL EXCISE ACT, 1944.

Applicant : Commissioner of CGST & CX, Mumbai East

Respondent : M/s Cipla Ltd.
Mumbai Central
Mumbai 400 008

Subject: Revision Applications filed under Section 35EE of the Central Excise Act, 1944 against OIA No. BPS/97&98/M-I/13 dated 24.09.2013 & OIA No. BPS/99-101/M-I/13 dated 24.09.2013 passed by Commissioner(Appeals-I), Central Excise, Mumbai.

P.C. Comm. (RA) & ex-Officio Additional Secretary to the Govt of India
Mumbai

ORDER

These revision applications have been filed by Commissioner, Central Excise, Mumbai (hereinafter referred to as "the applicant") against OIA No. BPS/97&98/M-I/13 dated 24.09.2013 & OIA No. BPS/99-101/M-I/13 dated 24.09.2013 passed by Commissioner (Appeals-I), Central Excise, Mumbai in the case of M/s Cipla Ltd.(hereinafter referred to as "the respondent").

2.1 The respondents are manufacturers of pharmaceutical products classifiable under chapter 30 of the CETA, 1985 and were clearing their finished products for home consumption as well as for export on payment of duty. The Deputy Commissioner(Rebate) vide OIO No. K-II/251-R/2013(MTC) dated 16.04.2013 allowed the rebate claim to the extent of Rs. 87,621/- under Section 11B of the CEA, 1944 only in part to the extent of central excise duty paid as per the effective rate of duty under Notification No. 4/2006-CE dated 01.03.2006 as amended and for the balance amount of Rs. 87,621/-, the respondents were directed to approach the jurisdictional officer for allowing CENVAT credit of the balance amount thereon. In this OIO an amount of Rs. 2120/- was also rejected on the ground that the goods were exported beyond the time limit of six months prescribed under Notification No. 19/2004-CE(NT) dated 06.09.2004 as amended. In the case of OIO No. K-II/233-R/2013(MTC) dated 26.04.2013, the rebate claim of Rs. 2,67,162/- was rejected in its entirety as the goods had been exported beyond the time limit of six months prescribed under Notification No. 19/2004-CE(NT) dated 06.09.2004 as amended.

2.2 Aggrieved by the OIO's, the respondent filed appeal before the Commissioner(Appeals). The Commissioner (Appeals) first took up the issue of whether rebate of duty paid on excisable goods exported after the expiry of a period of six months from the date of their clearance from the factory is allowable. He observed that the respondent could not be deprived of substantive benefit of rebate of duty of excise already suffered on such goods as such situation is covered by the ratio of judgments in the case of

Rahul Computex Pvt. Ltd.[2007(208)ELT 296] and Modern Process[2006(204)ELT 632(GOI)]. He further averred that the Department could have exercised its option to invoke penal provisions by issuing show cause notice for non-submission of application for extension of time limit to the Commissioner. He observed that there was a breach of procedural condition no. 2(b) of Notification No. 19/2004-CE(NT) dated 06.09.2004. The Commissioner(Appeals) contended that the condition of export within six months from date of clearance appeared to be directory in nature and that any breach of a procedural condition could have been condoned or rectified by the competent authority. He stated that it was settled law that substantive benefits cannot be denied on account of minor procedural infractions. To infer whether the condition is substantive/mandatory or is purely procedural in nature, the Commissioner(Appeals) referred the decision in Alcon Biosciences Pvt. Ltd.[2012(281)ELT 732(GOI)] and concluded that it was procedural in nature. He further observed that OIO No. K-II/233-R/2013(MTC) dated 26.04.2013 had rejected rebate claims solely on the ground that the goods had not been exported within six months from the date of removal from the factory whereas a part of the rebate claims has been rejected in OIO No. K-II/251-R/2013(MTC) dated 16.04.2013 on this ground. The Commissioner(Appeals) surmised that since he had come to the conclusion that the excisable goods removed from the factory for export under Rule 18 of the CER, 2002 had been exported after the expiry of the period of six months, the ground for rejection of these claims in these orders would not sustain and the rebate claims would be available for sanction to the respondents.

2.3 With regard to the issue of whether the respondents were entitled to avail an exemption notification which permitted payment of central excise duty at a higher rate of 10% adv. in terms of Notification No. 2/2008-CE dated 01.03.2008 instead of 4%/5% adv. in terms of Notification No. 4/2006-CE dated 01.03.2006, the Commissioner(Appeals) referred CBEC Circular No. 795/28/2004-CX dated 28.07.2004 which allowed assessees to avail the benefit of both Notification No. 30/2004-CE and 29/2004-CE simultaneously. He also found that the case laws of CCE, Baroda vs. Indian

Petrochemicals[1997(92)ELT 13(SC)], HCL Ltd.[2001(130)ELT 405(SC)], Share Medical Care[2007(209)ELT 321(SC)] and Indian Aluminium Co. Ltd.[2002(145)ELT 436(T)] were applicable to the facts of the case. The Commissioner(Appeals) observed that both these notifications had been issued under Section 5A(1) of the CEA, 1944 without any overriding effect on each other and as such they were equally available to the respondents. Therefore, the Department could not force the assessee to avail any particular notification. He therefore came to the conclusion that there was no bar in simultaneous availment of different notifications and therefore rejection of rebate claims on this ground could not sustain. In the light of these findings, the Commissioner(Appeals) vide OIA No. BPS/97&98/M-I/2013 dated 24.09.2013 held that the OIO's to the extent that they reject the rebate claims of the respondents were not sustainable in law and therefore deserved to be set aside. He allowed the appeals filed by the respondent with all consequential relief.

2.4 The Department found that the OIA No. BPS/97&98/M-I/2013 dated 24.09.2013 was not proper and legal and therefore filed revision application on the following grounds:

(a) The period of limitation for export is well defined in Notification No. 19/2004-CE(NT) dated 06.09.2004 issued under Rule 18 of the CER, 2002 and that it was six months from the date of clearance from the factory. There was a provision in the said notification for seeking extension of the period from the jurisdictional Commissioner which the exporter had failed to avail of. It was averred that after committing an unlawful act, demanding relaxation cannot be allowed as it would be against the very essence of the legislation. It was further contended that there was no provision in law where a quasi judicial or judicial authority was empowered to amend/rewrite the statute but rather they were required to decide the issue within the framework of the statute. Reliance was placed upon the judgment of the Hon'ble High Court of Gujarat in the case of Exclusive Steels Pvt. Ltd. Vs. UOI, the Hon'ble High Court of Bombay in the case of Everest Flavours Ltd. and the decision in the case of B. B. Chemicals vide Order No.

1170/2011-CX dated 05.09.2011 reported at [2012(280)ELT 581(GOI)] by the Revisionary Authority.

(b) With regard to the issue of the respondent availing the benefit of Notification No. 2/2008-CE instead of availing the benefit of Notification No. 4/2006-CE, the provisions of Section 5A(1A) of the CEA, 1944 were referred and it was contended that the notification exempting goods at the rate mentioned in Notification No. 4/2006-CE were binding on the exporter and therefore the respondent was required to pay duty @ 4%/5% adv. However, they had paid duty @ 10% adv. by availing the benefit of Notification No. 2/2008-CE on their own volition and therefore the rebate claims sanctioned vide OIO's restricting the same to Rs. 87,621/- was legal and proper. Para 4.1 of Part I of Chapter 8 of the CBEC Manual of Supplementary Instructions, 2005 was referred and it was averred that there cannot be two different rates for payment of duty in respect of goods cleared for export and home consumption. It was further contended that the issue of the existence of two notifications co-existing was not a new matter and that it was settled that the assessee would have the option to choose the notification more beneficial to them. The judgments of the Hon'ble Supreme Court in the case of CCE, Baroda vs. Indian Petro Chemicals Ltd.[1997(92)ELT 13(SC)], HCL Ltd. vs. Collector of Customs, New Delhi[2001(130)ELT 405(SC)], Commissioner of Customs, New Delhi vs. Parasrampuria Synthetics Ltd.[2001(133)ELT 9(SC)]. It was argued that the respondent was fully aware of the two notifications having different rate of duty and has after careful thought opted to pay duty @ 5% adv. as mentioned by the adjudicating authority and therefore the respondent was required to clear the export goods also @ 5% duty adv. It was further contended that if the respondent intended to shift to another notification, then they should clear all the goods under new notification as the Govt. of India's intention is to allow only one notification at a time as mentioned in D.O.F. No. 334/1/2008-TRU dated 29.02.2008. It was further submitted that the original adjudicating authority had not rejected the rebate claim in part as mentioned in the OIA. In fact, the exporter had been directed to approach the jurisdictional central excise authority for balance amount as the adjudicating authority did not have jurisdiction in respect of CENVAT credit. The decision of the

Revisionary Authority in a similar case in respect of M/s Cipla Ltd. vide Order No. 1133-1137/2012-CX dated 07.09.2012 in which the same view has been taken was also relied upon.

3. In another set of rebate claims the respondent were similarly found to be clearing finished goods for home consumption on payment of duty at concessional rate by availing the exemption under Notification No. 4/2006-CE whereas while exporting the goods the respondent paid duty at tariff rate fixed under Notification No. 2/2008-CE. The rebate claims preferred by the respondent were allowed by the rebate sanctioning authority only in part to the extent of central excise duty payable as per Notification No. 4/2006-CE. For the balance amount, the respondent was directed to approach the jurisdictional officer for allowing CENVAT credit thereof. In such manner, the Deputy Commissioner(Rebate), Central Excise, Mumbai-I vide OIO No. K-II/145-R/2013(MTC) dated 02.04.2013 sanctioned rebate claim for Rs. 2,77,969/- and directed the respondent to approach the jurisdictional Central Excise authorities for CENVAT credit of an amount of Rs. 2,77,972/-, vide OIO No. K-II/243-R/2013(MTC) dated 17.04.2013 sanctioned rebate claim for Rs. 1,26,405/- and directed the respondent to approach the jurisdictional Central Excise authorities for CENVAT credit of an amount of Rs. 1,26,406/- and vide OIO No. K-II/286-R/2013(MTC) dated 25.04.2013 sanctioned rebate claim for Rs. 1,96,461/- and directed the respondent to approach the jurisdictional Central Excise authorities for CENVAT credit of an amount of Rs. 1,96,466/-. Aggrieved, the respondent filed appeal before the Commissioner(Appeals). The Commissioner(Appeals) vide his OIA No. BPS/99 to 101/M-I/2013 dated 24.09.2013 allowed the appeals filed by the respondent in the same manner as detailed in para 2.3 hereinabove while deciding the same issue in OIA No. BPS/97 & 98/M-I/2013 dated 24.09.2013. The Department found that the OIA No. BPS/99 to 101/M-I/2013 dated 24.09.2013 was not proper and legal and therefore filed revision application on the grounds as detailed in para 2.4(b) hereinbefore.

4. The Department and the respondent were granted personal hearing in the matter on 06.11.2019. Shri Shreyansh Mohan, Assistant Commissioner appeared on behalf of the Department whereas Shri Prashant M. Mhatre, Sr. Manager, M/s Cipla Ltd. appeared on behalf of the respondent. The Ld. Assistant Commissioner reiterated the contentions of the Department in the revision applications filed. The respondent reiterated the findings of the Commissioner(Appeals) while allowing the appeals filed by them before him. The respondent also filed written submissions along similar lines and requested that the issue of grant of refunds may be considered in terms of the provisions of Section 142 of the CGST Act, 2017.

5. Government has carefully gone through the case records, the written submissions made by the respondent, the submissions made at the time of personal hearing, the revision application filed by the Department, the impugned orders and the orders passed by the adjudicating authority. Government finds that the issues for decision in these revision applications are twofold; viz. whether the failure of the respondent to export the goods within a period of six months from the date of clearance from the factory of the manufacturer in violation of condition 2(b) of Notification No. 19/2004-CE(NT) dated 06.09.2004 would disentitle them from the benefit of rebate of duty paid on export goods and whether the applicant is entitled to choose to avail the benefit of notification no. 02/2008-CE dated 01.03.2008 as per which the goods are chargeable to duty @ 10.3% adv. when the same goods are also eligible for the benefit of notification no. 04/2006-CE dated 01.03.2006 as amended as per which the goods are chargeable to duty @ 4.12%/5.15% adv.

6.1 Government observes that the Commissioner(Appeals) has allowed the rebate of central excise duty paid on goods which have not been exported within six months of their clearance from the factory on the ground that there was no dispute about the duty paid nature of the goods, that the respondent could not be deprived of substantive benefits for minor procedural infractions, that there was substantial compliance. The Commissioner(Appeals) has also averred that the Department could have

exercised the option of initiating penal provisions against the respondent. Government takes note of the fact that the condition 2(b) of Notification No. 19/2004-CE(NT) dated 06.09.2004 is not rigid and allows for some latitude to the exporter in that it provides them with the opportunity of approaching the jurisdictional Commissioner for extension of the prescribed time limit. In the present case, the respondent has not made any such effort.

6.2 Moreover, Government takes note of the fact that M/s Cipla Ltd. are a very well established manufacturing unit with activities on a very large scale across the length and the breadth of the country. They have sufficient knowledge, experience of procedures laid down and are well conversant with the law. The failure on the part of such an established manufacturer cannot be justified by any measure. The respondent has exhibited utter disdain for the procedures laid down. The law does not come to the rescue of the indolent. The judgments relied upon by the Commissioner(Appeals) are not on the specific issue involved in these proceedings and are therefore distinguishable. It is observed that in the written submissions filed by the respondent at the time of personal hearing, they have placed reliance upon the judgment of the Hon'ble High Court of Calcutta in the case of Kosmos Healthcare Pvt. Ltd. vs. Assistant Commissioner of Central Excise, Kolkata-I[2013(297)ELT 345(Cal)]. However, the Hon'ble Bombay High Court has in the case of Cadila Healthcare Ltd. vs. UOI[2015(320)ELT 287(Bom)] while interpreting the amplitude of condition 2(b) held that the Maritime Commissioner(Rebate) had rightly rejected the rebate claim where permission granting extension could not be produced by the exporter. Inspite of the fact that the petitioner in that case was on a better footing as they had tried to obtain permission from the Commissioner for extension of time limit of six months, their Lordships did not extend any relief. The judgment of the Hon'ble Bombay High Court being a judgment rendered by the jurisdictional High Court is binding and therefore the order of the Commissioner(Appeals) allowing the rebate in respect of exports which were not effected within six months from the date of clearance of goods from the factory cannot sustain.

7.1 Government now takes up the issue as to whether the respondent is entitled to opt for an exemption other than the one which allows more benefit. It is observed that the genus of this issue is the view that in terms of the provisions of Section 5A(1A) of the CEA, 1944, an assessee cannot decline to avail the benefit of an unconditional exemption notification. Before forming any views about the issue itself, it would be pertinent to understand the scope of the embargo under sub-section (1A) of Section 5A of the Central Excise Act, 1944. The text of the said sub-section (1A) of Section 5A of the Central Excise Act, 1944 is reproduced below.

"(1A) For the removal of doubts, it is hereby declared that where an exemption under sub-section (1) in respect of any excisable goods from the whole of the duty of excise leviable thereon has been granted absolutely, the manufacturer of such excisable goods shall not pay the duty of excise on such goods."

7.2 There are two crucial phrases in the sub-section which require careful consideration; viz. "whole of the duty of excise leviable thereon" and "granted absolutely". The inference that can be drawn is that the phrase "whole of the duty of excise leviable thereon" would mean an exemption which exempts excisable goods entirely or extinguishes the entire duty leviable on those goods. Similarly, the words "granted absolutely" signify that the exemption granted is complete or unconditional. In other words there are no provisos or conditions to the exemption granted. Purely by virtue of being the manufacturer of the goods specified in the exemption notification, the manufacturer becomes eligible for the exemption granted. When the sub-section (1A) of Section 5A of the CEA, 1944 is read in its entirety, it would be inferable that in a situation where the manufacturer is eligible for an exemption from the entire duty leviable on the excisable goods manufactured without any conditions attached, the manufacturer would no longer have the option to pay duty of excise on such excisable goods.

7.3 In the present case, the respondent is availing the benefit of two notifications. The benefit of Notification No. 4/2006-CE dated 01.03.2006 is availed by the respondent for payment of duty @ 5% on home clearances

whereas they pay duty @ 10% on the export goods in terms of Notification No. 2/2008-CE dated 28.02.2008. Although there is an argument advanced by the Department that Notification No. 2/2008-CE dated 28.02.2008 has been issued to reduce the tariff rate, the fact remains that Notification No. 2/2008-CE dated 28.02.2008 has been issued by the Central Government in exercise of the powers vested in it under Section 5A of the CEA, 1944 and therefore cannot be seen as anything other than an exemption notification. It is observed that while Notification No. 4/2006-CE dated 01.03.2006 provides for an effective rate of 5%, the Notification No. 2/2008-CE dated 28.02.2008 specifies duty at the rate of 10%. Both these notifications do not grant full exemption. Therefore, by no stretch of imagination can the embargo of Section 5A(1A) of the CEA, 1944 be said to apply to the facts of the present case.

7.4 In this view of the matter, since Circular No. 795/28/2004-CX., dated 28.07.2004 involves Notification No. 30/2004-CE dated 09.07.2004 which exempts from the whole of the duty of excise, it would follow that nothing would prevent the respondent in the present case from simultaneously availing the benefit of Notification No. 4/2006-CE dated 01.03.2006 and Notification No. 2/2008-CE dated 28.02.2008 which are only granting partial exemption to the respondent. Government further notes that the judgment in the case of Nahar Industrial Enterprises Ltd. vs. UOI[2009(235)ELT 22(P&H)] involved circumstances where that assessee had simultaneously availed the benefit of Notification No. 29/2004-CE dated 09.07.2004 & Notification No. 30/2004-CE dated 09.07.2004 for domestic clearances whereas they had paid duty at the tariff rate on export goods. The rebate sanctioning authority had thereupon sanctioned rebate in cash for the amount of duty paid through cash and the remnant was recredited into their CENVAT account. The contention of Nahar Industrial Enterprises Ltd. that they were eligible for the rebate of the entire amount of duty paid in cash was rejected by the Hon'ble High Court of Punjab and Haryana. Therefore, the facts of the case in Nahar Industrial Enterprises Ltd. and the present case are different and hence the ratio of that judgment would not apply to the present case.

8.1 The orders in the case of Cadila Health Care Ltd.[2013(288)ELT 133(GOI)], Bhagirath Textiles Ltd.[1996(202)ELT 147(GOI)] and other orders passed by the Government of India cannot be followed as the ratio of these decisions has been superceded by the judgment of the Hon'ble Gujarat High Court in the case of Arvind Ltd. vs. UOI[2014(300)ELT 481(Guj)] which has thereafter been affirmed by the Hon'ble Supreme Court[2017(352)ELT A21(SC)]. In that case, inspite of there being an exemption notification which fully exempted their goods, M/s Arvind Ltd. had availed the benefit of Notification No. 59/2008-CE dated 07.12.2008 and had paid duty on the goods exported by them. The relevant portion of the said judgment of the Hon'ble Gujarat High Court is reproduced below.

> *"9. On, thus, having heard both the sides and on examination of the material on record, the question that involves in these petitions is the wrong availment of the benefit of concessional rate of duty vide Notification No. 59/2008, dated December 7, 2008. Admittedly, the final products were exempted from payment of duty by original Notification No. 29/2004-C.E., dated July 9, 2004 as further amended vide Notification No. 59/2008-C.E., dated December 7, 2008. The fact is not being disputed by the respondents that the petitioner availed Notification No. 59/2008 for clearance made to export and thereafter filed various rebate claims. It is, thus, an undisputed fact that the petitioner on final products discharged the duty liability by availing the benefit of Notification No. 59/2008 and as has already been noted in the record, it has reversed the amount of Cenvat credit taken by it on the inputs used for manufacturing of such products. Thus, when the petitioner is not liable to pay duty in light of the absolute exemption granted under Notification No. 29/2004 as amended by Notification No. 59/2008-C.E. read with the provision of Section 5A(1A) of the Act and when it has not got any other benefit in this case, other than the export promotion benefits granted under the appropriate provision of the Customs Act and Rules (which even otherwise he was entitled to without having made such payment of duty), we are of the firm opinion that all the authorities have committed serious error in denying the rebate claims filed by the petitioner under Section 11B of the Act read with Rule 18 of the Rules. The treatment to the entire issue, according to us, is more technical rather than in substance and that too is based on no rationale at all.*

10. We also cannot be oblivious of the fact that in various other cases, the other assessees have been given refund/rebate of the duty paid on inputs used in exported goods. The stand of the Revenue is also not sustainable that the payment of duty on final products exported at the will of the assessee cannot be compared with other type of cases of refund/rebate of duty. Admittedly, when the petitioner was given exemption from payment of whole of the duty and the petitioner if had paid duty at the time of exporting the goods, there is no reason why it should be denied the rebate claimed which otherwise the petitioner is found entitled to. We are not going into the larger issues initially argued before us as subsequently the Revenue has substantially admitted the claim of rebate of excise duty and has not resisted in substance such claim of rebate.

11. Resultantly, both the petitions are allowed quashing and setting aside the orders impugned in both the petitions by further directing the respondents to grant the petitioner of Special Civil Application No. 10887 of 2012 rebate of Rs. 3,15,63,741/- (Rupees Three Crore Fifteen Lac Sixty Three Thousand Seven Hundred Forty One only) and Rs. 39,59,750/- (Rupees Thirty Nine Lac Fifty Nine Thousand Seven Hundred Fifty only) to the petitioner of Special Civil Application No. 10891 of 2012, by calculating interest thereon under Section 11BB of the Central Excise Act, 1944, within a period of eight weeks from the date of receipt of a copy of this judgment."

8.2 It is inferred from the judgment of the High Court that when there are two unconditional exemption notifications which co-exist, there cannot be any compulsion on the assessee to avail the one which fully exempts excisable goods because such an interpretation would render the exemption with the higher rate of duty to be redundant. Needless to say, all exemptions issued under Section 5A of the CEA, 1944 are issued in public interest with some specific legislative intent and cannot be rendered inconsequential. Applying the ratio of the judgment of the Hon'ble Gujarat High Court which has been affirmed by the Hon'ble Apex Court, it would follow that the respondent cannot be faulted for availing the benefit of Notification No. 27/2008-CE dated 01.03.2008. The respondent is therefore eligible for the benefit of rebate of duty paid on the exported goods.

9. The contention that the respondent has chosen this method of availing the benefit of Notification No. 2/2008-CE inspite of being eligible for the benefit of Notification No. 4/2006-CE with the intent to encash the CENVAT credit availed on capital goods is also not tenable. Since there is no bar, the respondent is very well entitled to the benefit of CENVAT credit. Therefore, there can be no challenge to the availment of CENVAT credit. Needless to say, payment of duty from the CENVAT account is equitable with duty paid through account current and hence would be admissible as rebate. The contention of the Department about the motive of encashment of accumulated CENVAT credit is not prohibited by any provision in the notifications or by the statute.

10. Following the judgment of the Hon'ble Bombay High Court in the case of Cadila Healthcare Ltd. vs. UOI[2015(320)ELT 287(Bom)] the Government **modifies** the OIA No. BPS/97&98/M-I/2013 dated 24.09.2013 **(R.A. No. 195/118/13-RA) by rejecting** the rebate **amounting to Rs. 2,69,202/- (Rs. 2120/- + Rs. 2,67,162/-)** in respect of goods not exported within six months of their clearance from the factory and restores the OIO's to that extent. The OIA No. BPS/97&98/M-I/2013 dated 24.09.2013 **(R.A. No. 195/118/13-RA)** and OIA No. BPS/99-101/M-I/2013 dated 24.09.2013 **(R.A. No. 195/119/13-RA)** are upheld to the extent of the sanction of rebate in respect of duty paid on export goods in terms of Notification No. 2/2008-CE dated 01.03.2008. The R.A. No. 195/118/13-RA filed by the Department is partly allowed in the above terms and R.A. No. 195/119/13-RA filed by the Department is rejected.

11. So ordered.

(SEEMA ARORA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 581-582/2020-CX (WZ) /ASRA/Mumbai DATED

ATTESTED

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

F. No. 195/118/13-RA
F. No. 195/119/13-RA

To,
M/s Cipla Ltd.
Mumbai Central
Mumbai 400 008

Copy to:

1. The Commissioner of CGST & CX, Mumbai East Commissionerate
2. The Commissioner of CGST & CX, (Appeals-II), Mumbai
3. Sr. P.S. to AS (RA), Mumbai
4. Guard file
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