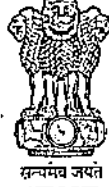


REGISTERED
SPEED POST



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.198/32-33/2012-RA /1525

Date of Issue: 01.03.2021

ORDER NO.96-97 /2021-CX (WZ)/ASRA/MUMBAI DATED 25.02.2021
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL
EXCISE ACT, 1944.

Applicant : Commissioner of Central Excise & Customs, Surat-I

Respondent : M/s Bindal Exports Pvt Ltd., Surat.

Subject :Revision Application filed, under Section 35EE of the Central
Excise Act, 1944 against the Order-in-Appeal No.RKA/315-
316/SRT-I/2011dated 25.10.2011 passed by the
Commissioner(Appeals), Central Excise& Customs, Surat-I.



ORDER

This Revision Application is filed by Commissioner of Central Excise & Customs, Surat-I(hereinafter referred to as "Applicant") against the Order-in-Appeal No. RKA/315-316/SRT-I/2011 dated 25.10.2011 passed by the Commissioner(Appeals), Central Excise & Customs, Surat-I.

2. The issue in brief is that M/s Bindal Exports Pvt Ltd., 270 Bindal House, Kadodara Road, Kumbharia, Surat-390 010(herein after as "the Respondent") is engaged in the manufacture & export of processed fabrics, made ups, etc. They were availing facility of Cenvat credit on inputs i.e. grey fabrics and utilized the said credit for payment of duty on their finished goods cleared for export under claim of rebate. The DGCEI, Vadodara, Regional unit booked an offence case against the Respondent which resulted in detection of fraudulent availment of Cenvat credit without receipt of inputs i.e. grey fabrics against fake invoices issued by non-existent grey manufactures/dealer and encashment of said credit fraudulent Cenvat credit as rebate. The DGCEI issued Show Cause Notice F.No. DGCEI/AZU/36-167/2009-10 dated 31.03.2010 to 13 persons including the Respondent and their Director. The SCN was adjudicated by Additional Commissioner, Central Excise& Customs, Surat-I vide Order-in-Original No. 09/ADJ/ADC-BA/OA/11-12 dated 19.05.2011 under the ex-parte order and confirmed the proposal made in SCN on the Respondent and its Director that is -

- (i) recovery of wrongly availed Cenvat credit of Rs. 16,86,812/ with Interest and imposed mandatory penalty under Section 11AC of CEA, 1944 onthe Respondent;
- (ii) recovery of erroneous payment of rebate of Rs. 6,80,692/ with interest & penalty;
- (iii) rejection of pending rebate claim of Rs. 10,06,120/-;



- (iv) imposition of penalty of Rs. 5,00,000/- on Shri Mahendra K Sancheti, Director of the unit under Rule 15 of CCR, 2004 & Rule 26 of CER 2002.

3. Aggrieved, the Respondent filed appeal with Commissioner(Appeals), Central Excise & Customs, Surat-I. The Commissioner(Appeals) vide Order-in-Appeal No. RKA/315-316/SRT-I/2011 dated 25.10.2011

- (i) Confirmed the demand and recovery of Cenvat credit amounting to Rs. 2,93,684/-;
- (ii) Imposed a penalty of 2,93,684/-under Rule 15 of Central Excise Credit Rules, 2004 read with Rule 25 of Central Excise Rules, 2002 and Section 11AC of Central Excise Act, 1944;
- (iii) Confirmed the demand and recovery of interest of Rs. 1,42,323/- under Rule 14 of Central Excise Credit Rules, 2004 read with Section 11AC of Central Excise Act, 1944;
- (iv) Proposal to recover rebate of Rs. 6,80,692/-was dropped;
- (v) Rebate claims amount to Rs. 10,06,120/- was found in order and admissible. The amount of Rs 2,25,275/- being the wrong credit and confired was adjusted against the amount and balance Rs. 7,80,845/- was available for payment;
- (vi) As no rebate was order to be recovered, proposal to recover interest on erroneous rebate was dropped;
- (vii) Proposal to impose further penalty was dropped as no rebate was held erroneous;
- (viii) Proposal for separate penalty Rs. 5,00,000/- on Shri Mahendra K Sancheti, Director of the unit was dropped.

4. Aggrieved, the Applicant Department has filed the current Revision Application on the following grounds:

- (i) The Respondent had shown procurement of grey fabrics from 5 suppliers viz.

- (a) M/s. Shah Fabrics, Malegaon,



- (b) M/s. Surbhi Corporation, Malegaon,
- (c) M/s. Kesar Textile, Malegaon,
- (d) M/s. Balaji Textile, Surat and
- (e) M/s. Shree Sai Textiles, Surat.

The grey fabrics from suppliers' M/s. Shah Fabrics, M/s. Surbhi Corporation and M/s. Kesar Textile were purported to have been received through a dealer viz. M/s. ParthImpex, Surat. The investigation by the DGCEI clearly establishes that The Respondent had not received any grey fabrics from any of the above suppliers. Statements of Proprietors / authorized persons of grey fabrics suppliers also support & endorse these facts, which were also confirmed by Director of the Respondent. Further certain additional evidences were presented to show that there was no actual supply of goods by suppliers of grey fabrics and the Respondent and that they had only exchanged papers to show supply/receipt of Polyester Grey Fabrics and fraudulent availment of Cenvat credit. The Respondent had issued crossed bearer cheques in the name of these purported suppliers of grey fabrics. However the investigation in the case has shown that such cheques were encashed through shroffs and discounters and the amount was received back by The Respondent. However the Commissioner (Appeals) had upheld the demand only in case of three suppliers at Sr No (a) to (c) above and Cenvat credit availed on the basis of documents of M/s. Balaji Textiles and M/s. Shree Sai Textiles has been allowed. As the Respondent had not received any goods, therefore allowing such fraudulent Cenvat credit is not proper. Further, the Respondent had used such wrongly availed Cenvat credit for payment of duty on goods cleared for export under claim of rebate and encashed such fraudulent Cenvat credit as rebate from the department and therefore such fraudulently availed rebate is also liable to be recovered.

- (ii) The Commissioner (Appeals) has held that Department has not proposed any action for recovery of Cenvat credit from said



suppliers. However, no Show Cause Notice has been issued for recovery of CENVAT credit in case of first three suppliers i.e. M/s. Shah Fabrics, Malegaon, M/s. Surbhi Corporation, Malegaon and M/s. Kesar Textile, Malegaon, also. Further, the stand of Commissioner (Appeals) that the Respondent had submitted that M/s. Balaji Textile may have given a wrong statement to save themselves from demand of wrong credit. It may not be proper to accept the contention of the Respondent, as the Respondent is presuming on behalf of M/s Balaji Textile without any actual admittance by M/s. Balaji Textile in this regard. It is to be noted that there is no submission of any kind from M/s. Balaji Textile to even remotely suggest that such kind of probability could even exist. Only on the basis of such plea by the Respondent that M/s. Balaji Textile could have admitted its wrongdoing under pretext of some non-existent probability, conclusion cannot be drawn in favour of the Respondent, especially when there is no dispute by M/s. Balaji Textile in this regard.

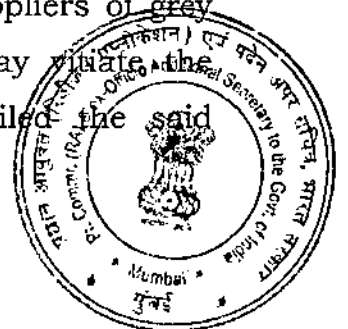
- (iii) The view of Commissioner(Appeals) that Shri Sarin Chevli, Proprietor of M/s Shree Sai Textiles may have given statement of having not supplied any goods to the Respondent on assurance given by officers that no action would be taken against him or his firm is not based on any factual evidence on record. It was established during investigation that there was no supply of goods by M/s. Shree Sai Textiles. An affidavit dated 27.09.2011 sworn by Shri Sarin Chevli was produced in support of claim of the Respondent. Show Cause Notice to the party was issued in 31.03.2010 and adjudication order was issued on 19.05.2011. After such a considerable time, contesting of facts presented by the investigation is nothing but an afterthought and cannot stand test of law. Even the Hon'ble CESTAT in case of M. Arumugam Vs C.C, Tiruchirapalli [2007(220) ELT 311(Tri-Chennai)] held that delayed retraction of confessional statement is rightly discarded by the lower authorities in the absence of complaint of any



force, duress or intimidation against Customs authorities. Evidence regarding payment of amount for procurement of Grey Fabrics from M/s. Shree Sai Textile has been produced in form of bank statement, which shows clearance of amount for cross bearer cheques issued by the Respondent. However, this has been the case in case of all suppliers where the Respondent had issued crossed bearer cheques, which were encashed and the amount was received back by them through shroffs.

(iv) The Commissioner (Appeals)'s observation that in absence of demand of Cenvat credit from suppliers of grey fabrics, the demand of the Department for recovery of Cenvat and rebate from the exporters is not proper. In this regard, the Commissioner(Appeals) has travelled beyond the scope of litigation in the present case, in as much as he had decided whether or not the Respondent had taken Cenvat credit wrongly, and whether consequent upon such irregular Cenvat credit, rebate claims received by them for duty paid out of such irregular Cenvat would be recoverable. Availment of Cenvat credit by the Grey Suppliers, whether irregular or otherwise, would have no bearing on the present case, in as much as case of the Department is that the Respondent had not received duty paid goods from suppliers and hence Cenvat credit availed by them was irregular. But the Commissioner (Appeals) has himself contradicted this conclusion as he has disallowed Cenvat credit in case of suppliers of other grey fabrics, whereas no action of recovery of Cenvat credit has been initiated in those case either.

(v) The Commissioner (Appeals) has also held that demand of Cenvat credit as well as recovery of rebate claims would amount to double demand. But the demand of Cenvat credit was only what Central Excise duty payment was shown by the suppliers of grey fabrics. However, non-initiation of proceedings against the suppliers of grey fabrics for recovery of Cenvat credit would in no way vitiate the proceedings against the exporter who has first availed the said



fraudulent credit, then made payment of duty out of said credit and ultimately took rebate of the said duty on account of exports of some goods which were not manufactured from the said goods on which credit was taken fraudulently as the same were not at all received. The demand of duty paid out of said fraudulent credit and recovery of rebate do not amount to double demand because the same is to cover both the ends.

- (vi) The Central Excise duty on the Polyester products after spinning stage of Polyester Yarn is exempted. The manufacturers who desire to avail Cenvat credit of duty paid on inputs have to pay duty on their final product. Hence, duty payment in case of Polyester products after stage of spinning stage i.e. Texturising, Weaving, Processing, ready-made garment, etc. is optional. The Central Excise duty on textile products was optional. Cenvat credit availed by the grey suppliers was passed on to the processor and the processors further passed on to exporter. The duty was paid out of this chain of Cenvat. The ultimate beneficiary in terms of money as the exporter, who had encashed the same by availing rebate claims. Hence, exporter was the ultimate beneficiary in this chain of fraudulent availment of Cenvat credit, and even in absence of proceedings against suppliers of grey fabrics there would be no illegality for the proceedings for recovery of Cenvat credit and rebate claim from the exporter.
- (vii) The investigation in this case revealed in a large scale scam wherein fraudulent Cenvat credit was availed without receipt of inputs i.e. grey fabrics against fake invoice and the same was utilized for payment of duty on the clearance of export under claim of rebate. These modus operandi has been used by unscrupulous manufacturers/exporters to deceive the government exchequer.
- (viii) Earlier, a similar case was detected against the Respondent by the department, wherein demand of recovery of fraudulent taken Cenvat credit of Rs. 11,02,499/- was raised and in that case the said demand was upheld by the same Commissioner(Appeals) side

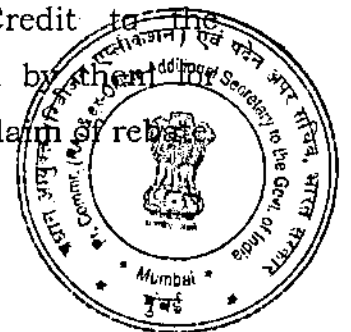


No.RKA/107/SRT-1/2010 dated 16.02.2010. Further, in another case of same unit involving demand for recovery of fraudulent taken Cenvat credit of Rs. 8,74,817/- the Commissioner(Appeals) vide OIO No. RKA/99-100/SRT-I/2011 dated 11.03.2011 remanded the case to Original Adjudicating Authority. Thus on the same issue involving the same party there are different types of findings by the Commissioner(Appeals) which is not proper.

- (ix) The only fact required to be proved by the department was that no grey fabric was supplied and having done so by the department, burden of proof shifts to the assessee/unit to establish that the supplier was in existence. This burden has not been discharged by that party and, therefore, order of the Com(A) is liable to be set aside. In this the department relied on the case of Aafloat Textiles [2009(235) ELT 587 (SC)] and Sheela Dyeing & Printing Mills Pvt [2008 (232) ELT 408 (Guj)]
- (x) The Hon'ble High Court of Gujarat vide SCA No 13931of 2011 dtd 15.09.2011 in case of Diwan Brothers Vs UOI in a similar issue has held that

"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 goods 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 non-existence, the petitioner cannot be claimed rebate merely on the strength of exports made."

- (xi) The investigation unambiguously establish that no grey fabrics were supplied and only paper transaction was made with deliberate & malafide intent to pass on fraudulent Cenvat Credit to the Respondent. This fraudulent Cenvat Credit was used by them for payment of duty on clearance of goods exported under claim of rebate



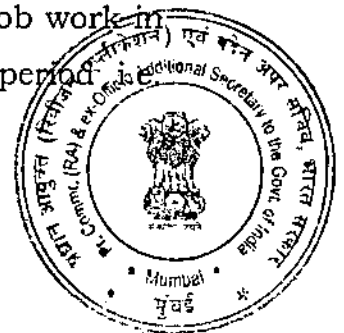
Thus there is a chain of activity which ultimately culminates in claiming fraudulent rebate from the dept. These modus operandi adopted by the party resulted in loss to the government exchequer.

- (xii) Two issues i.e, fraudulent Cenvat credit and Rebate are decided by the Commissioner(Appeals) in his order. As per provisions of Section 358 of Central Excise Act 1944, appeal on the issue of fraudulent Cenvat Credit is being filed before Hon'ble CESTAT.
- (xiii) In view of the above, the order passed by the Commissioner (Appeals) is not legal and proper to the extent of setting aside the recovery of erroneous rebate of Rs 6,80,692/- and allowing of inadmissible rebate of Rs10,06,120/-.
- (xiv) The Applicant prayed that impugned Order-in-Appeal dated 25.10.2011 be set aside and the Order-in-Original may be restored.

5. An opportunity of personal hearing in the case given on 12.12.2017, 10/11.12.2018, 22.08.2019, 01.12.2020, 04.12.2020 and 09.12.2020. However none appeared for the hearing. Hence the case is decided on merits on the basis of documents and evidences available on record.

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

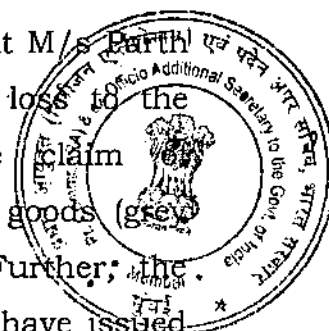
7. Government notes that during the relevant time, a special scheme for Job work in Textiles and Textiles Articles was in vogue w.e.f. 01.03.2003 which permitted grant of Central Excise registration without verification. There was amendment in Central Excise Rules, 2002 wherein vide Notification No. 24/2003-CE(NT) dated 25.03.2003 Rule12B - Job work in textiles and textile articles was inserted. The said Rule 12B of the Central Excise Rules, 2002 was then omitted vide Notification No. 11/2004-CE(NT) dated 09.07.2004. Hence the Rule 12B for Special scheme for Job work in Textiles and Textiles Articles was in force only for a small period 01.04.2003 to 09.07.2004.



8. It is observed that the Respondent had shown procurement of grey fabrics from following suppliers and the Commissioner (Appeals) had upheld the demand only in case of three grey fabrics suppliers viz. M/s. Shah Fabrics, M/s. Surbhi Corporation and M/s. Kesar Textile who purported to have been received through a dealer viz. M/s. Parth Impex, Surat and Cenvat credit availed by the Respondent on the basis of documents of M/s. Balaji Textiles and M/s. Shree Sai Textiles has been allowed :-

Person who issued invoices	No. of invoices	Amount of Credit availed (Rs)	Credit found improper (Rs.)	Credit found proper (Rs.)	Remarks
M/s Parth Impex, Surat (dealer)	34	2,52,275	2,52,275	-	Appellant gave letter dated 23.04.2008 surrendering corresponding rebate
M/s. Surbhi Corporation, Malegaon	8	68,410	68,410		Rs. 68,482/- reversed by the appellant vide debit to Cenvat credit account E.No.592 Feb 08
M/s. Balaji Textile, Surat	20	88,188		88,188	Material on record does not prove that credit was availed without receipt of grey fabrics
M/s. Shree Sai Textiles, Surat	105	13,04,934		13,04,934	Material on record does not prove that credit was availed without receipt of grey fabrics
	Total	16,86,807	2,93,685	13,93,122	Rs.16,87,109 in SCN

9. Government finds that the Respondent had admitted that M/s Parth Impex (dealer) had issued fraudulent invoices and to undo loss to the exchequer, The Respondent had withdrawn the rebate claim Rs.2,52,275/- in respect of exports purportedly made out of goods (grey fabrics) received under the invoices of M/s Parth Impex. Further, the Respondent had admitted that M/s Surabhi Corporation may have issued fraudulent invoices and hence debited the credit amount for Rs. 68,410/- vide entry number 592 in the RG23 II for the month of February 2008.



Government is in agreement with the findings of the Commissioner(Appeals) as the facts of the case involves fraudulent availment of Cenvat credit.

10. Government finds that in respect M/s Shree Balaji, the Respondent had admitted that they did not verify the genuiness of the invoices and that transactions were conducted through brokers. During the appeal, the Respondent had taken a plea that M/s Shree Balaji may have given a false statement to save himself from demand of wrong credit and abused the Cenvat Credit Scheme. Government find that the Respondent is presuming on behalf of M/s Balaji Textile without any actual admittance by M/s. Balaji Textile. Only on the basis of such plea by the Respondent that M/s. Balaji Textile could have admitted its wrongdoing under pretext of some non-existent probability, Respondent cannot get away from the liability.

11. On the view of Commissioner(Appeals) that Shri Sarin Chevli, Proprietor of M/s Shree Sai Textiles may have given statement of having not supplied any goods to the Respondent on assurance given by officers that no action would be taken against him or his firm is not based on any factual evidence on record and than an affidavit dated 27.09.2011 sworn by Shri Sarin Chevli was produced in support of claim of the Respondent, Government finds that it was established during investigation that there was no supply of goods by M/s. Shree Sai Textiles. The Show Cause Notice to the party was issued in 31.03.2010 and adjudication order was issued on 19.05.2011. After such a considerable time, contesting of facts presented by the investigation is nothing but an afterthought. Regarding contention of Respondent on payment of amount for procurement of grey fabrics from M/s. Shree Sai Textile through cross bearer cheques, Government finds that crossed bearer cheques were encashed and the amount was received back by Respondent through shroffs.

12. Government notes that there are two issues in the current case i.e. availment of fraudulent Cenvat credit and claiming of Rebate and the

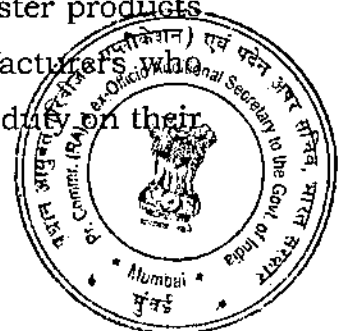


was decided by the Commissioner(Appeals) in the impugned Order-in-Appeal No. RKA/315-316/SRT-I/2011 dated 25.10.2011. The Department, on the issue of fraudulent Cenvat Credit as per provisions of Section 358 of Central Excise Act, 1944 filed appeal before the CESTAT. The Hon'ble Tribunal West Zonal Bench, Ahmedabad, Final Order No. 1/11034/2019 dated 27.06.2019 in Excise Appeal No. 178 of 2012 held that

"On perusal of the record, we find that amount involved is less than Rs. 20 Lakh. In terms of Bard's Circular on government's Litigation Policy Instruction vide F.No. 390/Misc/116/2017-JC dated 11.07.2018 as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 20 Lakhs. Accordingly, the appeal is dismissed on the ground of Government's Litigation policy, without going into merits of the appeal."

13. The Commissioner (Appeals)'s observation that in absence of demand of Cenvat credit from suppliers of grey fabrics, the demand of the Department for recovery of Cenvat and rebate from the exporters is not proper and that demand of Cenvat credit as well as recovery of rebate claims would amount to double demand. Government finds that availment of Cenvat credit by the Grey Suppliers, whether irregular or otherwise, would have no bearing on the present case, as the Respondent had not received duty paid goods from suppliers and hence Cenvat credit availed by them was irregular. The demand of Cenvat credit was only what Central Excise duty payment was shown by the suppliers of grey fabrics. However, non-initiation of proceedings against the suppliers of grey fabrics for recovery of Cenvat credit would in no way vitiate the proceedings against the exporter who has first availed the said fraudulent credit, then showed payment of duty out of said credit and ultimately claimed rebate of the said duty on account of exports of some goods which were not manufactured from the said goods on which credit was taken fraudulently as the same were not at all received.

14. Government notes that Central Excise duty on the Polyester products after spinning stage of Polyester Yarn is exempted. The manufacturers who desire to avail Cenvat credit of duty paid on inputs have to pay duty on their



final product. Hence, duty payment in case of Polyester products after stage of spinning i.e. Texturising, Weaving, Processing, ready-made garment, etc. is optional. The Central Excise duty on textile products was optional. Cenvat credit availed by the grey suppliers was passed on to the processor and the processors further passed on to exporter. The duty was paid out of this chain of Cenvat. The ultimate beneficiary in terms of money was the exporter, who had encashed the same by availing rebate claims. Hence, exporter was the ultimate beneficiary in this chain of fraudulent availment of Cenvat credit.

15. Government finds that the investigation in the current case revealed a large scale scam wherein fraudulent Cenvat credit was availed without receipt of inputs i.e. grey fabrics against fake invoice and the same was utilized for payment of duty on the clearance of export under claim of rebate. These modus operandi has been used by unscrupulous manufacturers/exporters to deceive the government exchequer. 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 judgment has been upheld by the Hon'ble High Court of Gujarat. In a judgment 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."

16. 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 Gujarat, 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."

17. 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. Further, 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.

18. 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 Respondent.



19. In view of above, Government finds no infirmity in the Order-in-Original No. 09/ADJ/ADC-BA/OA/11-12 dated 19.05.2011 and the same is upheld and sets aside the Order-in-Appeal No. RKA/315-316/SRT-I/2011 dated 25.10.2011 passed by the Commissioner(Appeals), Central Excise & Customs, Surat-I.

20. The revision application filed by the Department is allowed in terms of above.

Shrawan
25/02/21
(SHRAWAN KUMAR)

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

96-97
ORDER No. /2021-CX (WZ)/ASRA/Mumbai DATED 25.02.2021

To,
The Commissioner,
GST & Central Excise,
New Central Excise Building,
Chowk Bazar,
Surat - 395 001.

Copy to:

1. M/s Bindal Esports Pvt Ltd., 270 Bindal House, Kadodara Road, Kumbharia, Surat-390 010.
2. Sr. P.S. to AS (RA), Mumbai
3. Guard file
4. Spare Copy.

