

SPEED POST

F. No. 195/209/SZ/2017-RA & Others  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue 02/01/2023

Order No. 01-14/2023-CX dated 02-01-2023 of the Government of India, passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 35 EE of the Central Excise Act, 1944.

Subject : Revision Application(s), as mentioned in Column 'B' of the 'Table-I' below, filed under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No(s) as mentioned in Column 'D' of the 'Table-I' below, passed by the Commissioner (Appeals) as mentioned in Column 'E' of the Table, ibid.

Applicant(s) : As mentioned in Column 'C' of Table-I, below.

Respondent(s) : As mentioned in Column 'G' of Table-I, below.

**Table-I**

S. No.	R. A. No(s)/ Date	Name of the Applicant	OIA No./ Date	Appellate Authority/ Commissioner (Appeals)	Rebate amount under dispute	Name of the Respondent
A	B	C	D	E	F	G
1.	195/209/2017-RA Dated 23.05.2017	M/s Reitz India Ltd., Medak, Telangana	HYD-EXCUS-002-APP-78-16-17 Dated 23.03.2017	Commissioner of Customs & Central Excise (Appeals), Hyderabad	Rs. 26,68,151/-	The Pr. Commissioner of CGST, Hyderabad
2.	195/210/2017-RA Dated 24.05.2017		HYD-EXCUS-002-APP-153-16-17 Dated 23.03.2017		Rs. 30,33,088/-	
3.	195/45/SZ/2018-RA Dated 04.04.2018	M/s R & D Engineers, Hyderabad	HYD-EXCUS-MD-AP2-168-17-18 Dated 04.01.2018	Commissioner of GST & Central Excise (Appeals-II), Hyderabad	Rs. 4,18,438/-	The Commissioner of CGST, Medchal, Hyderabad

4-5	195/190-191/SZ/2018-RA Dated 25.09.2018	M/s Arkema Peroxides India Pvt. Ltd., Chennai	336&337/2018 (CTA-I) Dated 06.07.2018	Commissioner of GST & Central Excise (Appeals-I), Chennai	<b>Rs. 20,24,957/-</b> <b>Rs. 17,93,789/-</b>	The Principal Commissioner of CGST, Chennai (North)
6.	195/62/SZ/2018-RA Dated 20.05.2018	M/s Fujitech India Pvt. Ltd., Chengalpattu, Tamilnadu	11/2018 (CTA-II) Dated 31.01.2018	Commissioner of GST & Central Excise (Appeals-II), Chennai	<b>Rs. 12,59,219/-</b>	The Commissioner of CGST (Outer), Chennai
7.	195/227/SZ/2018-RA Dated 12.12.2018	M/s Sansera Engineering Ltd., Bengaluru	820/2018 Dated 10.09.2018	Commissioner of Central Tax (Appeals-I), Bengaluru	<b>Rs. 21,97,262/-</b>	The Commissioner of CGST (South), Bengaluru
8.	195/65/SZ/2019-RA Dated 11.03.2019		869/2018 Dated 05.12.2018		<b>Rs. 27,18,795/-</b>	
9.	195/27/SZ/2020-RA Dated 19.10.2020		335/2020 Dated 30.06.2020		<b>Rs. 16,74,650/-</b>	
10.	195/28/SZ/2020-RA Dated 19.10.2020		336/2020 Dated 30.06.2020		<b>Rs. 18,92,709/-</b>	
11.	195/19/SZ/2021-RA Dated 21.12.2021		228/2021 Dated 31.08.2021		<b>Rs. 4,34,96,568/-</b>	
12.	195/66/SZ/2018-RA Dated 18.05.2018	M/s Bachmann Industries India Ltd., Chennai	104/2018(CTA-I) Dated 12.03.2018	Commissioner of GST & Central Excise (Appeals-I), Chennai	<b>Rs. 33,61,434/-</b>	The Principal Commissioner of CGST, Chennai (North)
13.	195/63/SZ/2018-RA Dated 03.05.2018	M/s Suguna International, Visakhapatnam	Viz-EXCUS-001-APP-181-17-18 Dated 28.12.2017	Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam	<b>Rs. 3,65,904/-</b>	The Principal Commissioner of CGST, Vishakhapatnam
14.	195/234/2017-RA Dated 27.06.2017	M/s Hyundai Steel Pipe India Pvt. Ltd., Sriperambadur	198/2017(CXA-II) Dated 21.04.2017	Commissioner of Central Excise (Appeals-II), Chennai	<b>Rs. 30,07,624/-</b>	The Commissioner of CGST, Chennai (South)

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**ORDER**

Revision Applications bearing No(s)., as mentioned in Column 'B' of the 'Table-I' above, have been filed, against the Orders-in-Appeal No(s), as mentioned in Column 'D' of the 'Table-I' above, passed by the Commissioner (Appeals), as mentioned in Column 'E' of the **Table**, *ibid*. The jurisdictional Commissioners (Appeals) have, *vide* the respective Orders-in-Appeal, upheld the Orders-in-Original passed by the jurisdictional Deputy Commissioner/ Assistant Commissioner of Central Excise whereby rebate claims of the enlisted Applicants, as per Column 'C' of the 'Table-I' above, were rejected on the grounds of limitation prescribed under Section 11B of the Central Excise Act, 1944.

2. Brief facts of the case are that the Applicants herein had exported excisable goods on payment of Central Excise duty and filed their respective rebate claims, under Rule 18 of the Central Excise Rules, 2002, beyond the period of one year prescribed under Section 11B of the Central Excise Act, 1944. The jurisdictional original authorities rejected the rebate claims as barred by limitation, as provided under Section 11B of the Act, *ibid*. Aggrieved, the Applicants herein filed their respective appeals, which have been rejected.

3. The Revision Applications have been filed, mainly, on the grounds that the period prescribed under Section 11B of the Central Excise Act, 1944 is not applicable to the rebate claims; that neither Rule 18 of the Central Excise Rules, 2002 nor Notification No. 19/2004-CE(NT) dated 06.09.2004 specifically provided for the applicability of limitation under Section 11B of the Act, *ibid* for the period between 2004 to 2016; that notification dated 06.09.2004 had been amended *vide* notification dated 01.03.2016 and, thus, the period prescribed under Section 11B of the Act, *ibid*, is not applicable in respect of exports made prior to 01.03.2016.

4. As these revision applications involve identical issue, they are being disposed of by this common order.

5.1 Personal hearings were fixed on 15.12.2022, 22.12.2022 and 29.12.2022 in the cases at Sl. 1-13 of Table-I above. In the case at Sl. 14 of Table-I above, personal hearing was fixed on 30.12.2022.

5.2.1 In the case of M/s Reitz India Ltd., Medak, Telangana, Sh. C. S. Srinivas, Consultant appeared, in virtual mode, on 29.12.2022, for the Applicant and submitted that in view of the judgment dated 29.11.2022 of the Hon'ble Supreme Court in the case of Sansera Engineering, the issue involved stands settled against them on merits. However, as duty paid on export goods should not be retained, re-credit of duty paid may be allowed in their CENVAT credit account. Sh. Vishnuwardhan, Superintendent appeared for the Respondent department and supported the orders of lower authorities.

5.2.2 In the case of M/s R & D Engineers, Hyderabad, Sh. C. S. Srinivas, Consultant appeared, in virtual mode, on 29.12.2022, for the Applicant and reiterated the contents of the RA.

5.2.3 In the case of M/s Arkema Peroxides India Pvt. Ltd., Chennai, Sh. Sumesh Kukal, Advocate and Ms. Nidhi Dhamija, Advocate appeared, on 29.12.2022, for the Applicants and reiterated the contents of the RA. They also placed on record a Paper Book at the time of PH.

5.2.4 In the case of M/s Fujitech India Pvt. Ltd., Chengalpattu, Tamilnadu, Sh. Don Bosco, Advocate appeared for the Applicant, in virtual mode, on 29.12.2022 and requested that the additional submissions, e-mailed on 28.12.2022, may be taken on record. He reiterated the contents of the RA and the additional submissions dated 28.12.2022. Sh. Bosco stated that they were exporting goods under LUT, which had got expired at the relevant time. Though, they had requested for renewal of LUT, the same took time, therefore, duty paid during this period may be treated as duty paid under protest. Upon being asked about the reasons for delay, Sh. Bosco submitted that the renewal application should be filed along with Annexure-19, which they did not do. Sh. Shankar, Superintendent appearing for the Respondent department supported the orders of lower authorities.

5.2.5 In the case of M/s Sansera Engineering Ltd., in response to the hearing notice dated 08.12.2022; fixing the hearing on 15.12.2022, a request for adjournment was received on 14.12.2022 from the Applicant. Accordingly, the hearing was adjourned to 22.12.2022. However, no one appeared for the Applicant on 22.12.2022 nor any request for adjournment was received. Therefore, last and final opportunity was granted on 29.12.2022. Even on 29.12.2022, no one appeared for the Applicant nor any request for adjournment has been received. In the hearing held, in virtual mode, on 29.12.2022, Sh. Narsimha Prasad, AC appeared for the department and submitted that the issue involved is squarely covered by the judgment of Hon'ble Supreme Court in the Applicant's own case in CA No. 8717 of 2022. Therefore, the orders passed by the lower authorities may be maintained. Since sufficient opportunities have been granted to the Applicants, matter is taken up for disposal based on their Written Submissions and other records.

5.2.6 In the case of M/s Bachmann Industries India Ltd., Chennai, Sh. Daleel Ahmed, Advocate, Sh. K. Chandrashekar, Advocate and Dr. M. Manimaran, Advocate appeared for the personal hearing held, in virtual mode, on 29.12.2022. Sh. Daleel Ahmed, Advocate appeared at 1240 hrs. and requested for short adjournment upto afternoon. Accordingly, the matter was taken up for hearing at 1430 hrs., when Sh. Chandrashekar, Advocate and Dr. M. Manimaran, Advocate appeared for the Applicant and made following submissions:

- (i) The goods cleared for export are not leviable to Central Excise duty as per the provisions of Central Excise Act, 1944. Upon being asked to specify the

provision which he was referring to, the Id. Advocate submitted that his submission may be recorded as such.

- (ii) Since, duty is not leviable, the limitation would not apply. He relied upon the judgment reported in 2012(26)STR195(Kar.).
- (iii) The limitation provided under the Limitation Act would apply. He relied upon the decision of CESTAT, Kolkata in the case of L&T Ltd. (Final Order No. 75430/2022, 02.02.2022).

After the hearing an email dated 29.12.2022 (06:01 PM) was received from the learned Advocate for the Applicant stating that he had been informed by his clients that this was the first hearing opportunity given and not the third and last opportunity and, hence, one more opportunity may be granted. However, since this submission is factually incorrect and as ample opportunities had been provided, the request for one more opportunity was rejected vide email dated 30.12.2022 (11:02 AM). It was also informed to the learned Advocate that the Written Submissions attached to his email dated 29.12.2022 were incomplete. Subsequently, complete Written Submissions have been received by email dated 30.12.2022 (11:46 AM).

5.2.7 In the case of M/s Suguna International, Visakhapatnam, Sriperambadur, no one appeared for the Applicant on any of the three dates fixed for personal hearing nor any request for adjournment has been received. Since sufficient opportunities have been granted, the matter is taken up for decision based on records.

5.2.8 In the case of M/s Hyundai Steel Pipe India Pvt. Ltd., Sriperambadur, Sh. P.G. Panda, Company Secretary appeared for the Applicant, in virtual mode, on 30.12.2022 and stated that as there is no provision in law for condonation of delay, they have no case on merit.

5.3 In the cases mentioned in paras 5.2.2, 5.2.3, 5.2.6, 5.2.7 & 5.2.8, no one appeared for the Respondent department nor any request for adjournment has been received. Hence, it is presumed that the department has nothing to add in the matter.

6. The RA No. 195/19/SZ/2021 has been filed by M/s Sansera Engineering Ltd. with a delay of 15 days, which is attributed to administrative exigency. Delay is condoned.

7.1 The Government has carefully examined the matter. The common question involved in the subject revision applications is whether the limitation provided under Section 11B of the Central Excise Act, 1944 is applicable to the claims for rebate of duty, under Rule 18 of the Central Excise Rules, 2002 read with the Notification No. 19/2004-CE(NT) dated 06.09.2004.

7.2 It is observed that as per clause (A) of the Explanation to Section 11B, "refund" includes rebate of duty of excise on excisable goods exported out of India or on excisable

material used in the manufacture of goods which are exported out of India. Further, as per clause (B) of the said Explanation "relevant date" means-

*"(a) In the case of goods exported out of India where a refund of excise duty paid is available in respect of the goods themselves or, as the case may be, the excisable materials used in the manufacture of such goods-*

- (i) If the goods were exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India, or*
- (ii) If the goods are by land, the date on which such goods pass the frontier, or*
- (iii) If the goods are exported by post, the date of dispatch of goods by the Post Office concerned to a place outside India.,"*

Thus, Section 11B not only provides that the rebate of duty of excise is a type of refund of duty, the relevant date for determining limitation in the cases of rebate is also specifically provided. As such, on a plain reading of Section 11B, there is no scope for doubt that the limitation provided under Section 11B is applicable to the cases of rebate as well.

7.3 The Government further observes <sup>that</sup> the issue is no longer res-integra. The Hon'ble Supreme Court has, in the case of Sansera Engineering Ltd. vs. Deputy Commissioner, Large Tax Payer Unit, Bengaluru, noted the statutory position, as above, and, vide its judgment dated 29.11.2022 {2022-TIOL-102-SC-CX}, held that "~~15~~-----While making claim for rebate of duty under rule 18 of the Central Excise Rules, 2002, the period of limitation prescribed under Section 11B of the Central Excise Act, 1944 shall have to be applied and applicable." While deciding this matter the Hon'ble Supreme Court has also overruled the contrary judgments of the Hon'ble High Courts in the cases of M/s. Dorcas Market Makers Pvt. Ltd. {2015 (321) ELT 45 (Mad.)}, Camphor and Allied Products Ltd. {2019 (360) ELT 865 (All.)}, JSL Lifestyle Ltd. {2015 (326) ELT 265 (P & H)} and Gravita India Ltd. {2016 (334) ELT 321 (Raj.)}.

7.4 Thus, there is no doubt that limitation provided under Section 11B of the Central Excise Act, 1944 shall be applicable in respect of claims for rebate, under Rule 18 ibid read with Notification No. 19/2004-CE(NT) dated 06.09.2004 irrespective of whether the provisions regarding limitation were specifically adopted in the notification dated 06.09.2004 or otherwise.

8.1 In the case of M/s Reitz India Ltd., it is the contention of the Applicants that, though, the matter is covered against them or merits, in view of the Apex Court's judgment in the case of Sansera Engineering (supra), the rebate should be allowed to them by way of re-credit in the CENVAT credit account. However, the Government is not persuaded to accept this plea for the following reasons:

- (i) The re-credit of the amount claimed by way of rebate in the CENVAT credit account would amount to rejecting the rebate claim in cash, on one hand, but

allowing the very same claim by way of re-credit, on the other hand. It is trite that what cannot be done directly can also not be done indirectly.

- (ii) After the introduction of the GST (w.e.f. 01.07.2017), there is no CENVAT credit account available with the Applicant where the re-credit could be considered.
- (iii) Any refund claim arises as the duty was not payable or duty paid should otherwise be not retained (as in the case of export goods). If this contention of the Applicant was to be accepted, it would mean that no refund claim, which is otherwise admissible on merits, can be rejected on the grounds of limitation. Such interpretation would render the provisions regarding limitation made under Section 11B redundant, a position which cannot be contemplated in law.

8.2 A judgment of the Hon'ble Gujarat High Court in the case of Thermax Limited vs. Union of India {2019(2)TMI-1744-Gujarat High Court}, has been cited in support of the above contention. The Government observes that in the case of Thermax Limited, the authorities below had taken a view that the goods (in respect of which rebate was claimed) were exported on payment of excise duty, which was not required to be paid. The duty paid, therefore, was treated as a deposit and in this light the revisionary authority had while rejecting the claim for rebate in cash allowed it to be re-credited in the CENVAT credit account of M/s Thermax Limited. The Hon'ble Gujarat High Court, keeping in view these findings of the lower authorities and the order of re-credit by the revisionary authority, allowed the duty permitted to be re-credited by the revisionary authority in the CENVAT credit account by way of cash as per the transition provisions of GST law. In the present case, however, the duty has been paid on the exported goods, as was payable. Therefore, the question of treating it as a deposit and, consequently, allowing re-credit does not arise. As such, the ratio of Thermax Limited (supra) is not applicable in the facts of the present case.

9. In the case of R & D Engineers, it is observed that the exports were made against ARE-1 No. 42/2015-16 dated 15.03.2016 whereas rebate claim was filed on 04.04.2017. The Commissioner (Appeals) has, therefore, correctly pointed out that, in this case, the exports were made after the issue of Notification No. 18/2016-CE(NT) dated 01.03.2016, vide which the Notification No. 19/2004-CE(NT) was amended to specifically adopt the limitation provided under Section 11B. Therefore, in this case, the averments made with reference to the judgment of the Hon'ble Madras High Court in the case of Dorcas Market Makers Pvt. Ltd. (supra) are entirely mis-conceived. In any case, as brought out hereinabove, the judgment in Dorcas Market Makers Pvt. Ltd. has been overruled by the Hon'ble Supreme Court in the case of Sansera Engineering Ltd. (supra).

10. In the case of M/s Arkema Peroxides India Pvt. Ltd., it has been submitted that the rebate claim could not be filed within the limitation period prescribed under Section 11B as the triplicate copy of the ARE-1s were handed over to them only on 26.07.2017 which was

received by them from their Head Office on 09.08.2017 and, thereafter, the claims were preferred which was received by the original authority on 23.08.2017. It is their contention that since there was a delay by the department in handing over the triplicate copy of the ARE-1, the limitation should be counted from the date of handing over of the triplicate copy of the ARE-1 and not from the date of export. The Government finds that this contention of the Applicant is not acceptable for the following reasons:

(i) The 'relevant date' for calculating the period of limitation has been provided in sub-clause (a) of Explanation Clause (B) to Section 11B *ibid*, which has been extracted in para 7.2 above. In terms thereof, the 'relevant date' in respect of goods exported by sea or air is the date on which ship or the aircraft in which such goods are loaded leaves India. This definition provided in the parent statute, i.e., Section 11B, cannot be varied on the basis of provisions made in Rules or notifications issued thereunder. The Hon'ble Supreme Court has, in the case of *Union of India vs. Uttam Steel Ltd.* {2015 (319) ELT 598 (SC)}, held that it is not open to subordinate legislation to dispense with the requirements of Section 11B. The decision in *Uttam Steels (supra)* has been followed by the Hon'ble Supreme Court in the case of *Sansera Engineering Ltd. (supra)*.

(ii) In any case, there is no requirement prescribed, under Notification No. 19/2004-CE(NT), for an Applicant to file the rebate claim along with the triplicate copy of the ARE-1. As per sub-clause (i) of para 3 (b) of the said notification, claim of rebate of duty on excisable goods is required to be lodged along with the original copy of the application (i.e., ARE-1). Further, sub-clause (ii) of para 3 (b) states that "*The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be, Maritime Commissioner of Central Excise shall compare the duplicate copy of the application received from the officer of customs with the original copy received from the exporter and with the triplicate copy received from the Central Excise Officer and if satisfied that the claim is in order, he shall sanction the rebate either in whole or in part.*" Therefore, in terms of the notification, triplicate copy of the ARE-1 is to be received by the sanctioning authority from the Central Excise Officer concerned. As such, there was no need for the Applicants herein to wait for the triplicate copy of the ARE-1 before lodging the rebate claim.

(iii) The judgments of Hon'ble Rajasthan High Court in the case of *Gravita India Ltd. (supra)* and of Hon'ble Gujarat High Court in the case of *Cosmonaut Chemicals* {2009 (233) ELT 46 (Guj.)}, relied upon by the Applicants are not applicable in view of the position brought out in (i) & (ii) above. Further, the judgment in *Gravita India Ltd.* has been overruled by the Hon'ble Supreme Court in *Sansera Engineering (supra)*.



11. In the case of M/s Fujitech India Pvt. Ltd., it has been submitted that they were regularly exporting under Rule 19 of the Central Excise Rules, 2002 under cover of LUT. Their LUT No. 076 dated 31.10.2014 was valid up to 22.10.2015 and the renewal was applied on 19.10.2015, which was accepted by the Deputy Commissioner concerned w.e.f. 09.12.2015. Therefore, in the interim period, they were compelled to export goods on payment of duty under claim of rebate. As such, duty paid may be treated as duty paid under protest. However, it has been fairly admitted, during the personal hearing, that the renewal of LUT was delayed because the request for renewal was submitted without requisite documents i.e., Annexure-19 statement. As such, it is apparent that renewal of LUT was delayed due to deficiency on part of the Applicants herein and not because of any inaction or recalcitrance on part of the department. In other words, the duty was paid by the Applicants not due to any compulsion arising out of inaction/deficiency of the department but due to their own deficiencies. As such, the contention that duty paid should be treated as duty paid under protest is totally misconceived and unacceptable.

12.1.1 In the case of M/s Bachmann Industries India Ltd., one of the contentions of the Applicants is that the goods cleared for export are not leviable to Central Excise Duty as per the provisions of Central Excise Act, 1944 and since the duty is not leviable, the limitation, under Section 11B, would not apply as the amount paid is to be treated as a deposit. However, the Government observes that there is no provision in the Central Excise Act, 1944 to the effect that the goods cleared for export are not leviable to Central Excise Duty. The learned Advocate for the Applicant has also been unable to cite any specific provision to support this contention, when asked to do so during the personal hearing. Suffice it to say that if duty was not leviable on export goods, there would be no requirement for the legislature to make elaborate provisions for rebate of duty paid on export goods.

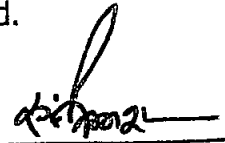
12.1.2 The Government observes that duty is payable on the goods cleared for export but keeping in view the public policy objective of incentivizing the exports, the Government had, at the relevant time, provided two ways in which the duty paid on export goods could be defrayed. Rule 18 *ibid* provides for rebate of the duty paid whereas Rule 19 provides for export of goods under bond where the duty payable was debited in the LUT furnished by the exporter. The Applicant in this case has opted for Rule 18 and paid duty accordingly. Therefore, the contention that duty was not leviable or it has been paid mistakenly and, hence, it should be treated as a deposit, has no legal basis.

12.1.3 The judgment of the Hon'ble Karnataka High Court in the case of KVR Constructions {2012 (26) STR 195 (Kar.)}, has been cited in support of the above contention. The Government observes that in the case of KVR Construction, the service tax was paid mistakenly on construction service. Therefore, Hon'ble Court held that as the Government did not have the legal authority to collect service tax, it could not be retained and as such refund could not be rejected on the grounds of limitation under Section 11B, *ibid*. In the present case, on the contrary, as brought out hereinabove, the duty was paid as payable and it is not a case of duty being paid mistakenly. Therefore, the judgment in

KVR Construction (supra) is of no assistance to the Applicant's case. Other case laws cited in the Written Submissions received on 30.12.2022 are also not applicable for the reasons aforesaid.

12.2 Another contention of the Applicants is that the limitation provided under the Limitation Act, 1963 shall be applicable to the claims for rebate, ostensibly on the premise that duty is not leviable on export goods and has, therefore, been paid mistakenly. This premise has no legal basis, as already brought out hereinabove. Further, subject contention is in the teeth of the law declared by the Apex Court in Sansera Engineering (supra), wherein it is expressly held that while making claim for rebate, the period of limitation prescribed under Section 11B ibid shall have to be applied and is applicable. Furthermore, it is settled by a catena of decisions of the Hon'ble Supreme Court that where a statute specifically provides for limitation, the provisions of Limitation Act are excluded [Ref. Parson Tools and Plants, Kanpur, {1975 AIR 1039}, Singh Enterprises {2008 (221) ELT 163 (SC)}]. Therefore, this contention of the Applicants is also not acceptable.

13. In view of the above, the subject revision applications are rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

ofc 02.01.2023

**Applicant(s):**

1.	M/s Reitz India Ltd., Survey No. 116 & 117, Pashamylaram, Patancheru (M), Medak District, Telangana-502110.
2.	M/s R & D Engineers, A-41, IDA, Kukatpally, Phase-I, Road No. 4, Gandhi Nagar, Hyderabad-500037.
3.	M/s Arkema Peroxides India Pvt. Ltd., First Floor, Balmer Lawrie House, 628, Anna Salai, Teynampet, Chennai-600016
4.	M/s Fujitech India Pvt. Ltd., Plot No. 52, 1 <sup>st</sup> Cross Road, 8 <sup>th</sup> Avenue, Mahindra World City, Chengalpattu-603004, Tamilnadu
5.	M/s Sansera Engineering Ltd., Plot No. 100, Bommasandara Jigani, Link Road, Industrial Area, Bengaluru-560099
6.	M/s Bachmann Industries India Ltd., DP No. 04 (Old No. 10), North Phase, SIDCO Industry Estate, Ambattur, Chennai-600098
7.	M/s Suguna International, Chimalapalli, Vepagunta, Visakhapatnam-530029, (AP)
8.	M/s Hyundai Steel Pipe India Pvt. Ltd., No., Sengadu Village, Sirperambadur-Manvalnagar via; Kanchipuram Dist-602002.

**G.O.I. Order No. 01-14/23-CX dated 02-01-2023**

**Copy to:**

**1. The Respondents:**

1.	The Pr. Commissioner of <b>CGST, Hyderabad</b> , GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004
2.	The Commissioner of <b>CGST, Medchal</b> , Medchal GST Bhavan, 11-4-649/B, Lakdi-Ka-Pool, Hyderabad-500004
3.	The Principal Commissioner of CGST, <b>(North), Chennai</b> , 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034
4.	The Commissioner of CGST <b>(Outer), Chennai</b> , No. 2054-III Avenue, 12 <sup>th</sup> Main Road, Newry Towers, Anna Nagar, Chennai-600034
5.	The Commissioner of CGST <b>(South), Bengaluru</b> , C. R. Building, Queen's Road, Bengaluru-560001
6.	The Principal Commissioner of <b>CGST, Vishakhapatnam</b> , GST Bhawan, Port Area, Vishakhapatnam-530035
7.	The Commissioner of <b>CGST (South)</b> , Chennai, 692, MHU Complex, Anna Salai, Nandanam, Chennai-600035.

## 2. The Commissioner (Appeals):

1.	The Commissioner of <b>CGST, (Appeals-I)</b> , GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004
2.	The Commissioner of <b>CGST, (Appeals-II)</b> , GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad-500004
3.	The Commissioner, CGST <b>(Appeals-I), Chennai</b> , 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034
4.	The Commissioner, CGST <b>(Appeals-II), Chennai</b> , Plot No. 2054, Block-I, Newry Towers (2 <sup>nd</sup> Floor), 12 <sup>th</sup> Main Road, 2 <sup>nd</sup> Avenue, Anna Nagar, Chennai-600040
5.	The Commissioner of CGST <b>(Appeals-I), Bengaluru</b> Traffic & Transit Management Centre, BMTC Bus Stand, HAL Airport Road, Domaluru, Bengaluru-560071
6.	The Commissioner of <b>CGST (Appeals)</b> , 4 <sup>th</sup> Floor, Custom House, Port Area, Visakhapatnam-530035.

## 3. Advocate(s)/ Authorised Representative(s) of the Applicants:

1.	Sh. C. S. Srinivas, Consultant, C/o M/s YSR Associates, E-510, 5 <sup>th</sup> Floor, SVSS Nivas, Road, No.1, Czech Colony, Opp. Gokul Theater Erragadda, Hyderabad-500018
2.	Sh. Sumesh Kukal, Advocate/ Ms. Nidhi Dhamija, Advocate, No. 5, 2 <sup>nd</sup> Floor, Lakshmi Towers, No. 53, Arcot Road, Next to Government High School, Kodambakkam, Chennai-600024.
3.	Sh. Don Bosco, Advocate, C/O DON Associates, No. 4B, 37, AKC Tower, South Park Road, Mogappair East, Chennai-600107
4.	Sh. K. Chandrashekar, Advocate and Dr. M. Manimaran, Advocate, No. 2786, 6 <sup>th</sup> Street, 12 <sup>th</sup> Main Road, Y-Block, Anna Nagar, Chennai-600040.
5.	M/s G. R. Kumar & Co. LLP, Chartered Accountants, No. 9, Merry Life Apartments, Doctor's Colony, Peda Waltair, Visakhapatnam-530017

4. PA to AS(RA).
5. Guard file.
6. Spare Copy.
7. Notice Board.

**ATTESTED**

*Poonam Guggal*

02/01/2023

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