

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.11.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

C.M.A.No.1813 of 2017
and
C.M.P.No.9633 of 2017

M/s.Aeon Formulations Private Limited,
152/7, Vinayagar Koil Street,
Thirubuvanaipalayam,
Mannadipet Commune,
Puducherry

.. Appellant

Vs

The Commissioner of Central Excise,
Puducherry Commissionerate,
1, Goubert Avenue,
Puducherry 605 001.

.. Respondent

PRAYER: Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1944, to answer the substantial question of law in favour of the appellant and set aside the Final Order No.42185/2017 dated 11.11.2016 passed by the Hon'ble Tribunal.

For Appellant : M/s.Sridevi for
Mr.S.Jaikumar.

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel.

J U D G M E N T
(Judgment of the Court was made by the
Hon'ble Mr.Justice C.SARAVANAN)

The appellant is aggrieved by the impugned order dated 11.11.2016 bearing reference Final Order No.42185/2016 passed by the Customs and Excise Service Tax Appellate Tribunal in Appeal No.E/40735/2016 SM (hereinafter referred to as the Tribunal).

2.By the impugned order the Tribunal has dismissed Appeal No.E/40735/2016-SM filed by the appellant against Order in Appeal No.6/2016 (CXA-II) (Chennai) dated 12.01.2016 passed by the Commissioner of Central Excise (Appeals - II).

3.The Commissioner of Central Excise (Appeals - II) had by the said Order-in-Appeal No.6/2016 (CXA-II) (Chennai) affirmed Order-in-Original No.13/2015 dated 5.2.2015 passed by the Asst Commissioner of Central Excise.

4.Earlier, the Asst Commissioner of Central Excise vide Order-in-Original No. 13 /2015 dated 05.02.2015 had appropriated a sum of Rs.2,25,493/- being the Cenvat Credit purportedly passed on by the appellant wrongly to its customers pursuant to SCN.No.17/2014 dated 30.07.2014.

5.The Asst Commissioner of Central Excise had also imposed an equal amount of penalty under Rule26(2)(ii) of the Central Excise Rules, 2002 vide the aforesaid order.

6.In the present appeal, the appellant has questioned the wisdom of the Asst Commissioner of Central Excise, Appellate Commissioner and the Tribunal in imposing, affirming and upholding penalty under Rule 26(2)(ii) of the Central Excise Rules, 2002 equivalent to the amount of Cenvat Credit purportedly passed on to the buyers wrongly by the appellant.

7.In the present appeal the appellant has raised the following questions of law for our consideration:-

- a) Whether the tribunal is right in not adhering to the statute, by imposing more penalty than subscribed under Rule 26?
- b) Whether the tribunal is right in imposing penalty equal to amount of alleged duty and treating it as message an instrument for the society to abide the law?

8.The above two questions of law raised by the appellant can be para-phrased as follows for the purpose of the present Appeal:-

- i. "Whether penalty under Rule 26(2)(ii) of the Central Excise Rules, 2002 equivalent to the amount of duty passed on to the customers on the strength of excise invoice issued by the

appellant can be justified in the facts and circumstances of the case because the buyers had or were likely avail such credit of such duty under the provisions of the CENVAT Credit Rules, 2004? and

- ii. Whether Rule 26(2)(ii) of the Central Excise Rules, 2002 was rightly invoked in the facts of the present case, as the appellant had not only reversed the credit at the time of removal of the goods and again before the issue of SCN on the mistake being pointed out?

9. The facts of the case are that the appellant holds Central Excise Registration. Apart from being a manufacturer of pharmaceutical products, appellant also traded in pharmaceutical products.

10. During the period in dispute, the appellant had availed Cenvat Credit to an extent of Rs.2,25,493/- based on the invoice issued by a second stage dealer of the goods and passed on the same to 8 manufacturers.

11. Such excise invoice of the appellant would have facilitated the buyer recipient/purchased of goods to avail credit under the provisions of the Cenvat Credit Rules, 2004. Since the appellant had passed on the credit availed by it on the strength of the invoice issued to it by 2nd stage dealers, it was construed that the appellant had wrongly passed the credit to its customers.

12. When the alleged mistake was pointed out to the appellant, the appellant promptly paid the aforesaid amount on 12.02.2014 together with interest before the issue of the Show Cause Notice dated 20.07.2014. Show Cause Notice dated 20.07.2014 was issued to the appellant to show cause as to why penalty equivalent to the aforesaid credit should not be imposed on the appellant under Rule 26(2)(ii) of the Central Excise Rules, 1944.

13. Since penalty equivalent to the credit demanded was confirmed by all the authorities in the hierarchy, it is the contention of the appellant that the imposition of penalty under Rule 26(2)(ii) of the Central Excise Rules, 1944 was not proper particularly in the light of the fact that the appellant had promptly paid the aforesaid amount and interest thereon even before the issue show cause notice.

14. We have heard the learned counsel for the appellant M/s. Sridevi and the Learned Senior Standing Counsel for Central Government Mr. A. P. Srinivas. For proper determination of these issues, it will be useful to refer to Rule. Rule 26 of the Central Excise Rules 2002 reads as under:-

Penalty for certain offences.-

(1) Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with, any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or these rules, shall be liable to a penalty not exceeding the duty on such goods or two thousand rupees, whichever is greater.

(2) Any person, who issues -

i) an excise duty invoice without delivery of the goods specified therein or abets in making such invoice; or

ii) any other document or abets in making such document, on the basis of which the user of said invoice or document is likely to take or has taken any ineligible benefit under the Act or the rules made thereunder like claiming of CENVAT credit under the CENVAT Credit Rules, 2004 or refund,

shall be liable to a penalty not exceeding the amount of such benefit or five thousand rupees, whichever is greater.

15. It was the contention of the respondent-department/revenue that the appellant had wrongly passed on credit from the second stage dealers to its buyers while trading them.

16. It is the contention of the revenue that having purchased the goods from the second stage dealer, the appellant ought not to have passed on input credit on the strength of a CENVATABLE excise invoice and therefore the appellant was liable to pay the penalty equivalent to the benefit that was available to the buyers on account of the invoice issued by the appellant.

17. The power to impose penalty under the provisions of the Central Excise Rules, 2002 is traceable to Section 37 of the

Central Excise Act, 1944. As per Section 37 (3) of the said Act the central government can make rules to impose penalty of Rs.5000 where no other penalties is provided under the Act.

18.Under 37 (4) of the Central Excise Act, 1944, which is an exception to sub-clause (3), any manufacturer, producer or licensee of a warehouse can be made liable to a penalty not exceeding the duty leviable on such goods or ten thousand rupees, whichever is greater. It specifies specific instances for which Rules can be framed.

19.Sections 37(3) and 37(4) of the Central Excise Act read as under:-

37.Power of Central Government to make rules.-

(1)- ***

(2)- ***

(3) In making rules under this section, the Central Government may provide that any person committing a breach of any rule shall, where no other penalty is provided by this Act, be liable to a penalty not exceeding five thousand rupees.

(4) Notwithstanding anything contained in sub-section (3), and without prejudice to the provisions of Section 9, in making rules under this section, the Central Government may provide that if any manufacturer, producer or licensee of a warehouse-

(a) removes any excisable goods in contravention of the provisions of any such rule, or

(b) does not account for all such goods manufactured, produced or stored by him, or

(c) engages in the manufacture, production or storage of such goods without having applied for the registration as required under Section 6, or

(d) contravenes the provisions of any such rule with intent to evade payment of duty,

then, all such goods shall be liable to confiscation and the manufacturer, producer or licensee shall be liable to a penalty not

exceeding the duty leviable on such goods or ten thousand rupees, whichever is greater;"

20. From a reading of the above Sub-Sections to Section 37, it is evident that penalty under Rule 26 of Central Excise Rules, 2002 is traceable to power vested with the Rule making authority under Sub-clause (3) and not under Sub clause (4) of Section 37 of the Central Excise Act, 1944. Therefore, maximum penalty which can be imposed is only Rs.5000/- under Rule 26 of the Central Excise Rules, 2002.

21. Even otherwise, the language adopted in Clause (ii) to Sub-Rule (2) to Rule 26 is clear. Any person, who issues any excise duty invoice without delivery of goods specified therein or abets making such invoice; or any other document or abets in making such document, on the basis of which the user of the said invoice or document is likely to take or has taken any ineligible benefit under the Act or the rules made their under like claiming of Cenvat Credit under the Cenvat Credit Rules, 2004 or refund, such person shall be liable to a penalty not exceeding the amount of such benefit passed on or Five Thousand Rupees, which ever is greater.

22. The aforesaid provision fixes a statutory minimum of Rs.5000/- and a maximum penalty equivalent to an amount of the benefit which user of such invoice avails or was likely to avail. There is nothing in the provision which mandates the authority to impose maximum penalty equivalent to the benefit passed on under all circumstances. The words "not exceeding" employed in Rule 26 of Central Excise Rules, 2002, in our opinion gives a range of amount of penalty from minimum to maximum. Fair amount of discretion has been vested with an adjudicating authority under the aforesaid provision as otherwise there was no necessity to use the expression "whichever is greater" in Rule 26 of Central Excise Rules, 2002.

23. There is also no provision for recovering the credit wrongly passed on from a person like the appellant except to impose penalty under Rule 26 of Central Excise Rules, 2002.

24. Thus, under the provisions, an adjudicating authority may impose a maximum penalty equivalent to credit wrongly passed on to a buyer who is likely to or may have availed by benefit of such invoice to avail such in eligible Cenvat Credit subject to a statutory minimum of Rs.5000/-.

25. If the intention of the rule-making authority was to leave no discretion with the adjudicating authority, they would

have adopted a language similar to the one which is used in Section 11 AC of the Central Excise Act, 1944 and the corresponding provisions in the Customs Act, 1962 and the other provisions of the Central Excise Rules, 2002 and its predecessor rules.

26. Section 11 AC of the Central Excise Act, 1944 specifically mandates that "where any duty of Excise has not been levied or paid or has been short levied or short paid or erroneously refunded by reasons of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or rules made thereunder with an intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (2) of Section 11 A, shall also be liable to pay a penalty equal to the duty so determined.

27. Section 11 AC makes it clear that there is no discretion vested with the authorities where invocation of extended period of limitation is justified under proviso to Section 11A of the Central Excise Act, 1944 as held in Union of India vs Rajasthan Spinning and Weaving Mills, 2009(238) ELT 3.

28. At the same time, we have to observe that while interpreting the expression "whichever is greater" while dealing with Rule 96 ZQ and Rule 96ZO of the erstwhile Central Excise Rules, 1944 and Section 11 AC of the Central Excise Act, 1944 the larger Bench of the Hon'ble Supreme Court in Union of India vs Dharamendra Textile Processors, 2008 (231) ELT 3 (SC), held as under:-

19. In Union budget of 1996-97, Section 11 AC of the Act was introduced. It has made the position clear that there is no scope for any discretion. In paragraph 136 of the Union Budget reference has been made to the provision stating that levy of penalties are mandatory penalty. In the Notes On Clauses also the similar indication has been given.

20. Above being the position, the plea that Rules 96-ZQ and 96-ZO have a concept of discretion inbuilt cannot be sustained. Dilip Shroff case [(2007) 6 SCC 329 : (2007) 8 Scale 304] was not correctly decided but SEBI case [(2006) 5 SCC 361] has analysed the legal position in the correct perspectives. The reference is answered. The matter shall now be

placed before the Division Bench to deal with the matter in the light of what has been stated above, only so far as the cases where challenge to vires of Rule 967-Q(5) are concerned. In all other cases the orders of the High Court or the Tribunal, as the case may be, are quashed and the matter remitted to it for disposal in the light of present judgments. Appeals except Civil Appeals Nos. 3397 & 3398-99 of 2003, 4096 of 2004, 3388 & 5277 of 2006, 4316, 4317, 675 and 1420 of 2007 and appeal relating to SLP (C) No. 21751 of 2007 are allowed and the excepted appeals shall now be placed before the Division Bench for disposal.

29. These Rules use the same expression i.e "whichever is greater". Relevant portion of aforesaid Rules read as under:-

Provisions of the erstwhile Central Excise Rules, 1994
96-ZO. Procedure to be followed by the manufacturer of ingots and billets.-(1)-(3)*** Provided also that where a manufacturer fails to pay the whole of the amount payable for any month by the 15th day or the last day of such month, as the case may be, he shall be liable to- Pay the outstanding amount of duty along with interest thereon at the rate of eighteen per cent per annum, calculated for the period from the 16th day of such month or the 1st day of next month, as the case may be, till the date of actual payment of the outstanding amount; and (ii) A penalty equal to such outstanding amount of duty or five thousand rupees, whichever is greater."

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Provisions of the erstwhile Central Excise Rules, 1994

96-ZP.Procedure to be followed by the manufacturer of hot rolled products.-

(1)-(3)***

Provided also that where a manufacturer fails to pay the whole of amount of duty payable for any month by the 10th day of such month, he shall be liable to pay-

The outstanding amount of duty along with interest thereon at the rate of eighteen per cent per annum calculated for the period from the 11th day of such month till the date of actual payment of the outstanding amount; and

(ii) A penalty equal to the amount of duty outstanding from him at the end of such month or five thousand rupees, whichever is greater.

96-ZQ.Procedure to be followed by the independent processor of textile fabrics.-

(1)-(4)***

(5)If an independent processor fails to pay the amount of duty or any part thereof by the date specified in sub-rule (3), he shall be liable to-

Pay the outstanding amount of duty along with interest at the rate of thirty-six per cent per annum calculated for the outstanding period on the outstanding amount; and

(ii)A penalty equal to an amount of duty outstanding from him or rupees five thousand, whichever is greater."

30.Though the Hon'ble Supreme Court has held that Rule 96-ZO and Rule 96-ZQ of the Central Excise Act, 1944 do not give discretion to the adjudicating authority, the Honourable Supreme Court in Shree Bhagwati Steel Rolling Mills v. CCE, (2016) 3 SCC 643 has held that these provisions of the Rules were ultra vires of the provisions of Act and has held as under:-

38.Under Section 37(3), the statute itself provides in all cases where no other penalty is provided by the Act that a penalty not exceeding Rs.5000 alone can be levied. Sub-section (4) is

even more telling. Even in cases where there is a clandestine removal of excisable goods, and cases where the assessee intends to evade payment of duty, the assessee is liable to a penalty not exceeding the duty leviable on such goods or Rs.10,000 whichever is greater. It will be noticed that the Act is very circumspect in laying down penalty provisions. Penalties in given circumstances extend only to Rs 5000 and Rs.10,000 which are small amounts. Further, even where clandestine removal and intent to evade duty are present, yet the authorities are given a discretion to levy a penalty higher than Rs.10,000 but not exceeding the duty leviable. In a given case, therefore, even where there is wilful intent to evade duty and the duty amount comes to say a crore of rupees, the authorities can in the facts and circumstances of a given case, levy a penalty of say Rs 25,00,000 or Rs.50,00,000. This being the position, it is clear that when contrasted with the provisions of the Central Excise Act itself, the penalty provisions contained in Rules 96-ZO, 96-ZP and 96-ZQ are both arbitrary and excessive.

39. A penalty can only be levied by authority of statutory law, and Section 37 of the Act, as has been extracted above does not expressly authorise the Government to levy penalty higher than Rs 5000. This further shows that imposition of a mandatory penalty equal to the amount of duty not being by statute would itself make Rules 96-ZO, 96-ZP and 96-ZQ without authority of law. We, therefore, uphold the contention of the assessee in all these cases and strike down Rules 96-ZO, 96-ZP and 96-ZQ insofar as they impose a mandatory penalty equivalent to the amount of duty on the ground that these provisions are violative of Articles 14, 19(1) (g) and are ultra vires the Central Excise Act.

31. Thus, on the one hand, the Honourable Supreme Court in Union of India vs Dharamendara Textile Processors, 2008 (231) ELT 3 (SC) referred to supra while dealing with the provisions similar to Rule 26 of the Central Excise Rules, 2002 as in Rules 96ZO, 96ZP and 96ZQ of the Central Excise Rules, 1944 has held that there is no discretion vested with the adjudicating authority while imposing penalty, these provisions have been

held to be ultravires the Act, excessive and arbitrary in *Shree Bhagwati Steel Rolling Mills vs CCE*, (2016) 3 SCC 643.

32. Therefore, the interpretation of law in Rule 26 of the Cenvat Credit Rules, 2004 would have to be as has been observed by us. Further, in *State of M.P and Others vs Bharat Heavy Electricals*, (1997) 7 SCC 1, the Hon'ble Supreme Court considered the scope of Madhya Pradesh Sthaneya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, Act, 1976 (the Entry Tax Act). Section 7(5) of the said Act reads as under:-

"7. Registered dealers to issue bill etc. stating that goods sold are local goods.-

(1)

(2)

(3)

(4)

(5) Where a registered dealer referred to in sub-section (1) or sub-section (2) has, in the course of his business, sold local goods to other registered dealers and has failed to make the statement referred to in sub-section (1) [...], it shall be presumed that he has facilitated the evasion of entry tax on the local goods so sold and accordingly he shall be liable to pay penalty equal to [ten times] the amount of entry tax payable on such goods as if they were not goods of local origin.

(6)

33. Though the validity of the provisions of the said Act was subject matter of the case, the Hon'ble Supreme Court interpreted the provisions and held that the assessing authorities are not bound to levy fixed penalty equal to ten times the amount of entry tax whenever the provisions of Section 7(5) are attracted. It held that depending upon the facts of each case the assessing authority has to decide as to what would be the reasonable amount of penalty to be imposed, the maximum being ten times the amount of the entry tax. The court further held as under:-

14. From the aforesaid it follows that Section 7 (5) has to be construed to mean that the presumption contained therein is rebuttable and secondly the penalty of ten times the amount of entry tax stipulated therein is only the maximum

amount which could be levied and the assessing authority has the discretion to levy lesser amount, depending upon the facts and circumstances of each case. Construing Section 7 (5) in this manner the decision of the High Court that Section 7(5) is ultra vires cannot be sustained.

34.The Hon'ble Supreme Court held that the Section 7(5) of the said Act cannot be regarded as confiscatory.

35.For the present case, it will suffice to state that the penalty under Rule 26(2) (ii), is relatable only to penalty under Section 37(3) of the Central Excise Act, 1944 and therefore, there is no scope to levy penalty above Rs.5000 under Rule 26(2) (ii) of the Central Excise Rules, 2002 when read in harmony with Section 37(3) of the Central Excise Act, 1944.

36.Further, in our view, the appellant has not committed any fraud. The appellant has also compensated the revenue for any perceived loss to the revenue. Rule 26(2) is intended only to target those manufacturers and dealers who create fictitious invoice/documents to enable a buyers to wrongly avail ineligible of Cenvat Credit without actual supply by them or removal of goods.

37.The fact that the appellant is a manufacturer also indicates that as a manufacturer, the appellant was liable to pay duty at the time of removal under Rule 3(5) of the Cenvat Credit Rules, 2004 which the appellant has done. Rule 3(5) of the Cenvat Credit Rules, 2004 reads as under:-

Rule 3 CENVAT CREDIT-

(5) When inputs or capital goods, on which CENVAT credit has been taken, are removed as such from the factory, or premises of the provider of output service, the manufacturer of the final products or provider of output service, as the case may be, shall pay an amount equal to the credit availed in respect of such inputs or capital goods and such removal shall be made under the cover of an invoice referred to in rule 9:

Provided that such payment shall not be required to be made where any inputs or capital goods are removed outside the premises of the provider of

output service for providing the output service :
Provided further that if the capital goods, on which CENVAT Credit has been taken, are removed after being used, the manufacturer or provider of output services shall pay an amount equal to the CENVAT Credit taken on the said capital goods reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of taking the CENVAT Credit, namely:-

(a) for computers and computer peripherals:

for each quarter in the first year @

10%

for each quarter in the second year

@ 8%

for each quarter in the third year

@5%

for each quarter in the fourth and

fifth year @1%

(b) for capital goods, other than computers and computer peripherals @ 2.5% for each quarter.

38.If credit was wrongly availed, specific provision is provided under the Rules to the recover Cenvat Credit wrongly taken or erroneously refunded under Rule 14 of the Cenvat Credit Rules, 2004 which reads as under:-

RULE 14. Recovery of CENVAT credit wrongly taken or erroneously refunded. - (1) (i)Where the CENVAT credit has been taken wrongly but not utilized, the same shall be recovered from the manufacturer or the provider of output service, as the case may be, and the provisions of section 11A of the Excise Act or section 73 of the Finance Act, 1994 932 of 19940, as the case may be, shall apply mutatis mutandis for effecting such recoveries;

(ii) Whether the CENVAT credit has been taken or utilized wrongly or has been erroneously refunded, the same shall be recovered along with interest from the manufacturer or the provider of the output service, as the case may be, and the provisions of section 11A and 11AA of the Excise Act or sections 73 and 75 of the Finance Act, 1994, as the case may be, shall apply

mutatis mutandis for effecting such recoveries.

39. In our view, the intention of the rule making authority under Rule 26 of Cenvat Credit Rules, 2004 is not to recover the amount more than once, ie. once from the person like the appellant who has purportedly passed on such ineligible credit wrongly and again from the buyer. Rule 14 can be pressed into service only against buyer who wrongly avails such ineligible credit. The power to recover the amount under Rule 14 of Cenvat Credit Rules, 2004 is not contemplated against persons like the appellant. It is also nowhere stated that the appellant had wrongly availed credit.

40. As far as the appellant is concerned, the jurisdictional officer within whose jurisdiction the invoice was issued, can issue show cause notice to show cause as to why the penalty under the Rule 26 of the Central Excise Rules, 2002 which in this case has been issued.

41. Since the appellant has paid the duty/ Cenvat Credit twice, first at the time of removal of goods by issuing Central Excise invoice by debiting the Cenvat Credit Account and thereafter once again for the second time before issue of show cause notice together with interest, the imposition of penalty under Rule 26 of the Central Excise Rules, 2002, will have to be construed as excessive.

42. At best the Asst Commissioner ought to have appropriated the amount paid by the appellant towards penalty and not levied penalty separately under Rule 26 of the Central Excise Rules, 2002. Reversal along with interest itself was penal in nature and therefore the appellant should not have been called upon to pay additional penalty once again.

43. Therefore, imposition of the 100% penalty under Rule 26 of the Central Excise Rules, 2002 was in our view excessive under the circumstances, as the alleged ineligible credit wrongly passed on to buyers by the appellant is not only recoverable by the jurisdictional Central Excise Officer from the buyer's end under Rule 14 of the Cenvat Credit Rules, 2004, but also because the appellant has paid the amount together with interest before the issue of Show Cause Notice. There is also no provision under the Rules to recover ineligible credit purportedly passed on to the buyers from a person like the appellant.

44. However, in this case, the appellant has not questioned the jurisdiction of the authorities to impose penalty under Rule

26(2)(ii) of Central Excise Rules, 2002 but has only questioned imposition of 100% penalty equivalent to the Cenvat Credit passed on to its customer.

45.We are therefore of the view to do justice, penalty imposed on the appellant under Rule 26 of the Central Excise Rules, 2002 be reduced to a token penalty of Rs.5,000/- in consonance with Section 37(3) of the Central Excise Act, 1944.

46.In the light of the above discussion, we answer the substantial question of law in favour of the appellant partly by holding that the appellant is liable to pay a token penalty of Rupees 5,000/- in the light of the decision of the Hon'ble Supreme Court in Shree Bhagwati Steel Rolling Mills vs CCE, (2016) 3 SCC 643 and in the peculiar facts and circumstances of the case although the appellant has neither challenged the validity of Rule 26 of the Central Excise Rules, 2002.

47.We therefore partly allow the present Civil Miscellaneous Appeal and partly answered the substantial questions of law in favour of the appellant. No cost. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CCC)

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Sub Assistant Registrar

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To:

- 1.The Commissioner of Central Excise,
Puducherry Commissionerate,
1, Goubert Avenue,
Puducherry 605 001.
- 2.The Customs,
Excise and Service Tax Appellate Tribunal,
Chennai Bench.

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and
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RGN(CO)
CB(12/03/2020)