

FARAD CONTINUATION SHEET No.
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

CENTRAL EXCISE APPEAL NO. 9/2016

(NATHU GANGADHAR RAMBHAD **VERSUS** DEPUTY COMMISSIONER, DEPARTMENT OF CUSTOMS)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Shri N.D. Khamborkar, counsel for appellant.

**CORAM : R.K. DESHPANDE AND
A.S. CHANDURKAR, JJ.**

DATE : JANUARY 13, 2020.

The appellant is barred from claiming the refund of the excise duty paid under Section 11B of the Central Excise Act, 1944 if it is not claimed within a period of one year. If the refund is claimed beyond the period of one year, it has to be shown under the second proviso that the duty was paid under protest. The learned counsel for the appellant could not point out to us that the appellant was entitled to such refund.

Hence, the Central Excise Appeal is dismissed. No costs.

(A.S. CHANDURKAR, J.)

(R.K. DESHPANDE, J.)