IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.24669, 17332, 17336, 17338 of 2022 & 12327, 12330, 12334, 13528, 13530, 13535, 13537 & 13541 of 2023
and
W.M.P.No.23626, 19055 & 19056 of 2022 and W.M.P.Nos.12166, 12167, 12170, 12171, 13201, 13202, 13206, 13208, 13209, 13212, 13213, 13216 & 13217 of 2023

W.P.No.24669 of 2022:-

M/s.Jayavarma Textiles Private Limited, Unit-II,
SF No.175, Kurichipudur, Kunnathur to Gobi Main Road,
Avinashi Taluk, Tirupur District – 638 103.
(Represented by P.Sabarinath, Managing Director) ... Petitioner

Vs.

1. The Assistant Commissioner of CGST and Central Excise,
   Erode I Division, Bharathi Nagar,
   Erode – 638 004.

2. The Commissioner of CGST and Central Excise,
   No.1, Foulks Compound,
   Anai Road,
   Salem – 636 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in Order Sl.No:3/2022-(R-AC/Erode-I) dated 25.07.2022 and to quash the same and consequently to direct the first respondent to sanction the rebate.

For Petitioner	: S.Durai Raj
For Respondents	: Mrs.Hema Muralikrishnan Senior Standing Counsel

COMMON ORDER

By this common order all the twelve (12) writ petitions are being disposed of.

2. The details of the respective writ petitions challenging the respective Impugned Order/Impugned Order in Original are as under:-

Sl. No	W.P.No.	Date	Impugned Order No.	Date	Impugned Order in Original No.
1.	17332 of 2022	10.03.2022	231 to 311 of 2022-CX(SZ)/ASRA/ Mumbai	30.06.2016	54/2016(R)
2.	17336 of 2022	10.03.2022	231 to 311 of 2022-CX(SZ)/ASRA/ Mumbai	06.07.2018	21/2016-(R)-AC/Erode-I
3.	17338 of 2022	03.03.2022	200 to 220 of 2022-CX(SZ)/ASRA/ Mumbai	07.12.2016	23/2016-(R)-AC/Erode-I
4.	24669 of 2022	-	-	25.07.2022	03/2022(R-AC/ Erode-I)
5.	12327 of 2023	02.02.2023	36/2023-CX	18.12.2012	65/2012 (R) AC/Erode I
6.	12330 of 2023	02.02.2023	41/2023-CX	18.04.2016	01/2016-R
7.	12334 of 2023	02.02.2023	43/2023-CX	18.04.2016	03/2016-R
8.	13528 of 2023	02.02.2023	37/2023-CX	01.03.2018	01/2018 (R-CEX) AC/Erode - I
				01.03.2018	02/2018 (R-CEX) AC/Erode - I
				27.03.2018	5/2018 Cex (RF) (SLM-II Dn)
9.	13530 of 2023	02.02.2023	38/2023-CX	09.03.2016	77/2016
10.	13535 of 2023	02.02.2023	39/2023-CX	10.03.2016	79/2016
11.	13537 of 2023	02.02.2023	40/2023-CX	14.03.2016	80/2016
12.	13541 of 2023	02.02.2023	42/2023-CX	18.04.2016	02/2016-R

3. Writ Petitions at Sl.No.1 to 3 in the above table are against the order passed by the Revisional Authority under Section 35EE of the Central Excise Act, 1944 against the order passed by Commissioner (Appeals), GST and Central Excise, Coimbatore.

4. Writ Petition at Sl.No.4 is against the Order in Original SL.No.03/2022 (R-AC/Erode-I) dated 25.07.2022 passed by the first respondent herein, the Assistant Commissioner of CGST and Assistant Commissioner of Central Excise, Erode I Division.

5. As far as the Writ Petitions in Sl.No.5-12 are concerned, these Writ Petitions are also filed against the order passed by the Revisional Authority under Section 35EE of the Central Excise Act, 1944 at New Delhi.

6. In all these writ petitions, a common issue arises for consideration i.e., whether whether the benefit of rebate under Rule 18 of the Central Excise Rules, 2022 read with Notification No.19/2004-CE(N.T.) dated 06.09.2004 can be denied to the respective petitioners in the facts and circumstances of the cases of each of the petitioners.

7. All these petitioners have exported goods and have claimed Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 read with Section 75 of the Customs Act, 1962 read with Notification No.131/2016-Cus. (N.T.) dated 31.10.2016.

8. The aforesaid notification was issued by the Central Government for fixation of duty drawback under the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 for the purpose of Section 75 of the Customs Act, 1962.

9. The facts of the case are that the petitioners herein are manufacturers of textile goods. They have refrained from availing Input Tax Credit on inputs under the provisions of the Cenvat Credit Rules, 2004 utilized in the manufacture of export goods. They have however availed Cenvat Credit on capital goods which were used in the manufacture of export.

10. It appears that a portion of the credit availed by the petitioners on the capital goods were utilized for discharging excise duty liability on the goods cleared in the domestic market in terms of Rule 3 of the Cenvat Credit Rules, 2004.

11. A portion of the credit availed on the capital goods was also utilized by the petitioner for discharging Excise Duty on the export goods. Therefore, these petitioners filed rebate claims under Rule 18 of the Central Excise Rules, 2002 read with Notification No.19/2014-CE(NT) dated 06.09.2004 which has been denied.

12. The benefit of rebate on export made under a some what similar circumstances was denied by the authorities earlier to one of the exporter-manufacturer viz., M/s.Raghav Industries Limited had approached this Court in W.P.No.1226 of 2016.

13. By an order dated 19.02.2016, a learned Single Judge had dismissed the Writ Petition with the following observations:-

> *"11. Heard both sides and perused the materials available on record.*
>
> *12. After clearing the goods on payment of duty under claim for rebate, the petitioners should not have claimed drawback for the central excise and service tax portions, before claiming rebate of duty paid and they should have paid back the drawback amount availed before claiming rebate. When this was not done, availing both the benefits would certainly result in double benefit.*
>
> *13. While sanctioning rebate, the export goods,being one and the same, the benefits availed by the petitioners on the said goods, under different Scheme, are required to be taken into account for ensuring that the sanction does not result in undue benefit to the claimant. The 'rebate' of duty paid on excisable goods exported and 'duty drawback' on export goods are governed by Rule 18 of Central Excise Rules, 2002 and Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. Both the rules are intended to give relief to the exporters by offsetting the duty paid. When the petitioners had availed duty drawback of Customs, Central Excise and Service Tax on the exported goods, they are not entitled for the rebate under Rule 18 of the Central Excise Rules, 2002 by way of cash payment as it would result in double benefit.*
>
> *14. As per the proviso to Rule 3 of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, a*

drawback may be allowed on the export of goods at such amount, or at such rates, as may be determined by the Central Government provided that where any goods are produced or manufactured from imported materials or excisable materials or by using any taxable services as input services, on some of which only the duty or tax chargeable thereon has been paid and not on the rest, or only a part of the duty or tax chargeable has been paid; or the duty or tax paid has been rebated or refunded in whole or in part or given as credit, under any of the provisions of the Customs Act, 1962 and the rules made thereunder, or of the Central Excise Act, 1944 and the rules made thereunder or of the Finance Act, 1994 and the rules made thereunder, the drawback admissible on the said goods shall be reduced taking into account the lesser duty or tax paid or the rebate, refund or credit obtained.

15. In the judgment relied upon the learned counsel for the petitioner, the Hon'ble Supreme Court has held that the benefits or rebate on the input on one hand as well on the finished goods exported on the other hand shall fall within the provisions of Rule 18 of Central Excise Rules, 2002 and the exporters are entitled to both the rebates under the said Rule.

16. In the case on hand, the benefits claimed by the petitioners are covered under two different statutes – one under Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 under Section 75 of the Customs Act, 1962 and the other under Rule 18 of the Central Excise Rules, 2002. Since the issue, involved in the present writ petition, is covered under two different statutes, the judgment relied upon by the learned counsel for the petitioner is not applicable to the facts of the present case.

> *17. As per the proviso to Rule 3 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the petitioner is not entitled to claim both the rebates.*
>
> *18. In these circumstances, the respondents have rightly rejected the claim made by the petitioners. I do not find any error in the order passed by the respondents and the writ petition is liable to be dismissed. Accordingly, the same is dismissed. No costs."*

14. The said decision was rendered in the context of the same provisions of the Central Excise Rules, 2002, when Notification No.92/12-Cus.(N.T.) dated 04.10.2012 fixing All Industry Rates (AIR) of Duty Drawback for the year 2012-2013 was notified by the Central Government in the exercise of powers conferred Section 75(2) of the Customs Act, 1962 was in force.

15. The said decision was also followed by this Court in the case of **Kadri Mills (CBE) Limited** vs. **Union of India,** 2016 (334) E.L.T. 642 (Mad.)

16. The decision of this Court in the above two cases had a *domino* effect, as a result of which the claims of various exporters under similar circumstances were denied. Meanwhile, the decision in M/s.Raghav

Industries Limited referred to supra was appealed before the Division Bench.

17. The Hon'ble Division Bench by its order dated 07.04.2022 in W.A.No.429 of 2016 and etc., batch had partially reversed the decision of the learned Single Bench of this Court in **M/s.Raghav Industries Limited** and remitted the case back to the Lower Authority to decide the issues in terms of Rule 2(a) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and Paragraph 6 and 15 (i)&(ii) of Notification No.68/2011-Cus. (N.T.) dated 22.09.2011.

18. The Lower Authority once again rejected the rebate claims. As far as M/s.Raghav Industries Limited is concerned, it is not clear whether the said decision of the Lower Authority has been appealed against before the Appellate Commissioner or before the Revisional Authority.

19. In W.P.No.24669 of 2022, the Lower Authority/ Assistant Commissioner has purportedly followed the decision of the Hon'ble Division Bench of this Court dated 07.04.2022 in W.A.No.429 of 2016 and etc., batch and has concluded that the benefit of rebate cannot be sanctioned and

therefore the amount has to be recovered from the petitioner.

20. The Hon'ble Division Bench of Rajasthan High Court has given a conflicting views on the same issues. In the case of **Iscon Surgicals Limited** vs. **Union of India and Others** in Civil Writ Petition No.13931 of 2015, the Hon'ble Division Bench of Rajasthan High Court by its order dated 10.02.2016 had allowed the Writ Petition. At about same time the learned Single Judge of Madras High Court in the case of **M/s.Raghav Industries Limited** had dismissed the Writ Petition.

21. A latter decision of the Hon'ble Division Bench of the Rajasthan High Court in a batch of writ petitions in **Maharaja Shri Umaid Mills Limited** vs. **Union of India and Others** rendered in Civil Writ Petition No.977 of 2020 and etc., batch vide order dated 04.02.2022, has taken a contra view and has indirectly affirmed the views of the learned Single Judge in the case of **M/s.Raghav Industries Limited** referred to *supra*.

22. One of the argument of the petitioner therein was that the petitioner

had utilized only the Cenvat credit availed on duty paid on capital goods for discharging its excise liabilities on the export goods and therefore, it did not amount to any breach of any condition for claiming rebate in particular condition No.15 of Notification No.92/12-Cus (N.T.) dated 04.10.2012.

23. The Hon'ble Division Bench after referring to the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and the provisions of the Central Excise Rules, 2002 and the Notification issued therein concluded that under similar circumstances duty rebate has to be rejected.

24. The decision of the Hon'ble Division Bench of the Rajasthan High Court in a batch of writ petitions in **Maharaja Shri Umaid Mills Limited** vs. **Union of India and Others** rendered in Civil Writ Petition No.977 of 2020 and etc., batch refers to an extract of the decision of the Hon'ble Supreme Court in the case of **Spentex Industries Limited** vs. **Commissioner of Central Excise,** 2015 (324) E.L.T. 686 (S.C.) although there is no reference to the decision.

25. The learned Senior Standing Counsel for the respondents has

placed heavy reliance on the decision of the Hon'ble Division Bench of the Rajasthan High Court as also the decision of the learned Single Judge in the case of **M/s.Raghav Industries Limited** referred to *supra*, wherein law has been settled.

26. The learned Senior Standing Counsel for the respondents therefore submits that the petitioner who have availed the twin benefit of Duty Drawback has also rebate of Excise Duty on finished products exported under Rule 18 of the Central Excise Rules, 2002 are not eligible for both the benefits.

27. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

28. The Central Excise Act, 1944, Customs Act, 1962 read with Customs Tariff Act, 1975 and the Rules made thereunder read with provisions of the Foreign Trade Policy and the Foreign Trade Policy issued under Section 5 of the Foregin Trade (Development and Regulation) Act,

1992 contains several export and import incentives to exporters and importers.

29. As far as Central Excise Act, 1944 is concerned, a manufacturer or a merchant exporter who exports excisable goods is entitled to claim rebate of excise duty as also rebate of excise duty on finished products exported and rebate of duty paid on input under Rule 18 of the Central Excise Rules, 2002. Rule 18 of the Central Excise Rules, 2002 reads as under:-

> *"**Rule 18. Rebate of Duty**. Where any goods are exported, the Central Government may, by notification, grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure, as may be specified in the notification.*
>
> ***Explanation:** For the purposes of this rule, "export", with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India and includes shipment of goods as provision or stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft."*

30. As far as rebate of Excise Duty of finished goods are concerned, the manufacturer is entitled to utilize the Cenvat credit from the Cenvat Account if such credit was available in the Cenvat account on exports made. A

manufacturer is entitled to claim rebate of excise duty paid by utilizing the Cenvat account. On exports, rebate of duty is given in the form of cash refund. For the aforesaid purpose Notification No.19/2004-CE(N.T.) dated 06.09.2004 has been issued.

31. Apart from the above, a manufacture can also procure raw materials without payment of duty under Rule 18. This is allowed in terms of Notification No.21/2004-CE(N.T.) dated 06.09.2004.

32. An exporter also has an option under Rule 19 of the Central Excise Rules, 2002 to export goods without payment of duty from the factory of the producer or manufacturer or the warehouse or any other premises as may be approved by the Principal Commissioner or Commissioner, as the case may be. Rule 19 of the Central Excise Rules, 2002 reads as under:-

*"**Rule 19. Export without payment of duty**:-*

1) Any excisable goods may be exported without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, as may be approved by the Principal Commissioner or Commissioner, as the *case may be;*

2) *Any material may be removed without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, for use in the manufacture or processing of goods which are exported, as may be approved by the Principal Commissioner or Commissioner, as the case may be.*

3) *The export under sub-rule (1) or sub-rule (2) shall be subject to such conditions, safeguards and procedure as may be specified by notification by the Board.*

*[**Provided** that nothing contained in this rule shall apply to Motor spirit, commonly known as petrol, High-speed diesel oil and Aviation Turbine Fuel.]"*

33. For giving effect to the above, Notification No.42/2001-CE (NT) dated 26.06.2001 and 43/2001-CE (NT) dated 26.06.2001 have been issued.

34. Notification No.42/2001-CE (NT) dated 26.06.2001 deals with export of goods without payment of duty under bond. Notification No.43/2001-CE (NT) dated 26.06.2001 allows a manufacturer to procure excisable without payment of duty of manufacture of export of goods.

35. The aforesaid benefit is available only for procurement of inputs materials used in the manufacture of export goods and does not permit a manufacture to procure capital goods without payment of tax.

36. Rule 5 of the Cenvat Credit Rules, 2004, allows a manufacturer to claim refund Cenvat credit who exports goods without payment of duty under bond or under letter of undertaking. Similarly, benefit is availed to an exporter of service.

37. Rule 5 of the Cenvat Credit Rules, 2004, allows a manufacturer of a final product or an intermediate product or a provider of service who export output service to export goods/service without payment of tax or duty under bond i.e., under Rule 19 of the Central Excise Rules, 2002 or under letter of undertaking and claim refund of Cenvat Credit as determined by the following formula specified therein.

38. As per the proviso to Rule 5 of the Cenvat Credit Rules, 2004 no

refund of credit shall be allowed if the manufacturer or provider of output service avails of drawback allowed under the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995, or claims rebate of duty under the Central Excise Rules, 2002, in respect of such duty; or claims rebate of service tax under the Service Tax Rules, 1994 in respect of such tax.

39. Thus, no refund of credit of Cenvat Credit alone is to be allowed if the manufacturer or producer or provider of output service avails Drawback under the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 who claims rebate of duty under the Central Excise Rules, 2002 in respect of such duty or claims or rebate as it stood during the material period.

40. In this case the Court is not concerned with Rule 5 of the Cenvat Credit Rules, 2005. Only if a manufacturer or provider of output service avails of drawback allowed under the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995 or claims rebate of duty under the Central Excise Rules, 2002, no refund of Cenvat credit can be allowed under Rule 5 of the Cenvat Credit Rules, 2005.

41. For the purpose of claiming Duty Drawback, the Central Government has framed Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 under Section 75 of the Customs Act, 1962.

42. The expression "drawback" has been defined in Rule 2(a) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. It reads as follows:-

> *"2(a) "drawback", in relation to any goods manufactured in India, and exported, means the rebate of duty chargeable on any imported materials or excisable materials used in the manufacture of such good"*

43. Thus, "drawback" is a rebate of duty paid in relation to any goods manufactured in India and exported:-

> *(a) chargeable on any imported materials; or*
> *(b) excisable materials used in the manufacture.*

44. Whereas rebate of duty was paid on finished goods using credit availed capital goods. It is different.

45. As per Rule 3 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, "drawback" is allowed on export of goods at such amount, or at such rate, as may be determined by the Central Government. Duty drawback is subject to provisions of the:-

> a) *Customs Act, 1962 ad Rules made thereunder;*
> b) *Central Excise Act, 1944 and Rules made thereunder;*
> c) *The Finance Act, 1994 and Rules made thereunder; and*
> d) *The Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and Rules made thereunder.*

46. The notification that has been issued for fixing the Duty Drawback namely All Industry Rates (AIR) on Notification No.131/2016-Cus. (N.T.) dated 31.10.2016 issued in suppression of Notification No.110/2015-Cus (N.T.) dated 16.11.2015 and Notification No.92/12-Cus (N.T.) dated 04.10.2012 are intended only for fixation of the Brade Rate of Duty Drawback.

47. The manner in which the Duty Drawback operates is wherever Input Tax Credit is availed under Cenvat Credit Rules, 2004 on inputs used in the manufacture of export goods, lower rate of Duty Drawback under the notification referred to supra is available. Wherever no Input Tax Credit is availed under Cenvat Credit Rules, 2004 higher rate of Duty Drawback is available under the rules.

48. Under Rule 12 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, restriction is contained in the case of exports other than by post. An exporters at the time of export of the goods shall state on shipping bill or bill of export, the description, quantity and such other particulars as are necessary for deciding whether the goods are entitled to drawback and rate or rates and make a declaration on the relevant shipping bill or bill of export that a claim for drawback under these rules is being made in respect of duties of Customs and Central Excise paid on the containers, packing materials and materials and the service tax paid on the input services used in the manufacture of the export goods on which drawback is being

claimed, no separate claim for rebate of duty or service tax under the Central Excise Rules, 2002 or any other law has been or will be made to the Central Excise authorities.

49. Rule 12 of the Central Government has framed Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, reads as under:-

*"**Rule 12. Statement/Declaration to be made on exports other than by Post – (1)** In the case of exports other than by post, the exporters shall at the time of export of the goods*

(a) State on the shipping bill or bill of export, the description, quantity and such other particulars as are necessary for deciding whether the goods are entitled to drawback, and if so, at what rate or rates and make a declaration on the relevant shipping bill or bill of export that-

(i) a claim for drawback under these rules is being made;
(ii) in respect of duties of Customs and Central Excise paid on the containers, packing materials and materials and the service tax paid on the input services used in the manufacture of the export goods on which drawback is being claimed, no separate claim for rebate of duty or service tax under the Central Excise Rules, 2002 or any other law has been or will be made to the Central Excise authorities:

Provided that if the Principal Commissioner of Customs or Commissioner of Customs, as the case may is

> *satisfied that the exporter or his authorised agent has, for reasons beyond his control, failed to comply with the provisions of this clause, he may, after considering the representation, if any, made by such exporter or his authorised agent, and for reasons to be recorded, exempt such exporter or his authorised agent from the provisions of this Clause;*
>
> *(b) furnish to the proper officer of Customs, a copy of shipment invoice or any other document giving particulars of the description, quantity and value of the goods to be exported.*
>
> *(2) Where the amount or rate of drawback has been determined under Rule 6 or Rule 7, the exporter shall make an additional declaration on the relevant shipping bill or bill of export that-*
>
> *(a) there is no change in the manufacturing formula and in the quantum per unit of the imported materials or components, if any, utilised in the manufacture of export goods; and*
> *(b) the materials or components, which have been stated in the application under rule 6 or rule 7 to have been imported, continue to be so imported and are not being obtained from indigenous sources."*

50. The restrictions contained in Notification No.131/2016-Cus.(N.T.) dated 31.10.2016 particularly in paragraph 11 are to be read along with Notification No.43/2001-CE (NT) dated 26.06.2001 issued under Rule 19(2) & (3) of the Central Excise Rules, 2002 for procurement of excisable goods without payment of duty form used in the manufacturer of export goods.

51. In this case admittedly no refund of Input Tax Credit has been availed by the petitioners on inputs under Rule 5 of Cenvat credit under Cenvat Credit Rules, 2004. Whether the petitioners were entitled to All Industry Rates (AIR) of Duty Drawback in terms of Notification No.131/2016-Cus.(N.T.) dated 31.10.2016 during the period in dispute and earlier in terms of Notification No.98/2013-Cus-(N.T.) dated 14.09.2013, Notification No.110/2014-Cus.(N.T.) dated 17.11.2014 and Notification No.92/12-Cus.(N.T.) dated 04.10.2012 is for the "Proper Officer" under the Customs Act, 1962 to determine by invoking Section 28 of the said Act.

52. The question of denial of rebate or duty drawback to the respective petitioners would arise only if the petitioners had claimed input tax credit on the inputs and utilized such input tax credit availed on the inputs used in the manufacture of export products for discharging the duty liability to avail rebate under Rule 18 of Central Excise Rules, 2002.

53. Merely because duty on export goods were discharged by debiting the Cenvat amount availed on the capital goods in the Cenvat Credit Account would not mean that benefit of rebate under Rule 18(1) of the Central Excise Rules, 2002 read with Notification No.19/2004-CE (NT) dated 06.09.2004 can be denied to the respective petitioner. Even if Duty Drawback was availed wrongly, it is to be denied by the Proper Officer under the machinery prescribed under the Customs Act, 1962.

54. In view of the above discussions, the Writ Petitions filed by the respective petitioners stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

31.08.2023

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm

C.SARAVANAN, J.

rgm

To

1. The Assistant Commissioner of CGST and Central Excise,
   Erode I Division, Bharathi Nagar,
   Erode – 638 004.

2. The Commissioner of CGST and Central Excise,
   No.1, Foulks Compound,
   Anai Road,
   Salem – 636 001.

W.P.Nos.24669, 17332, 17336, 17338 of 2022 & 12327, 12330, 12334, 13528, 13530, 13535, 13537 & 13541 of 2023
and
W.M.P.No.23626, 19055 & 19056 of 2022 and W.M.P.Nos.12166, 12167, 12170, 12171, 13201, 13202, 13206, 13208, 13209, 13212, 13213, 13216 & 13217 of 2023

31.08.2023