BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on : 20.12.2023	Delivered on : 23.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE RMT.TEEKAA RAMAN

AND

THE HONOURABLE MR.JUSTICE P.B.BALAJI

C.M.A.(MD).No.895 of 2023
&
C.M.P.(MD).No.12698 of 2023

M/s.Bharat Heavy Electricals Limited
2nd Floor, 24 building
Thiruvembur
Thiruchirappalli .. Appellant

Vs.

1.The Commissioner of Central Excise
No.1, Williams Road, Cantonment
Tiruchirappalli-620001

2.Assistant Commissioner of Central Excise& Service Tax
Division-I, Tiruchirappalli
No.1, Williams Road, Cantonment
Tiruchirappalli-620001 .. Respondents

Prayer:- Civil Miscellaneous Appeal filed under Section 35G of the

Central Excise Act, 1944 praying to set aside the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai in Final Order No.FO/A/40387/2023 Ex(DB) in Excise Appeal No.41661 of 2013 order dated 31.05.2023.

For Appellant : Ms.R.Charulatha

For Respondents : Mr.R.Nanda Kumar,
Standing Counsel for
Central Excise and Customs

JUDGMENT

(Judgment of the Court was made by
RMT.TEEKAA RAMAN, J., and P.B.BALAJI,J.)

The above Civil Miscellaneous Appeal is at the instance of the assessee, aggrieved by the final order in No.FO/A/40387/2023 Ex(DB) dated 31.05.2023 in Excise Appeal No.41661 of 2013 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

2. The Appellant is a Public Sector Enterprise, manufacturing and supplying goods to various power projects across the country on contractual basis. The subject matter of the Appeal arises out of one such contract between the Appellant and BPCL-Kochi Refinery dated

09.08.2007. Under the Central Excise Act, 1944 and Central Excise Rules, 2002, there is an option for provisional assessment under Rule 7. The appellant has availed of the said option and provisionally assessed the goods cleared on the basis of the contract with BPCL-Kochi Refinery on the ground that the manufacturing process was time consuming and therefore they were unable to apportion the value in respect of individual despatches. However, on the project being completed and final invoice in ID-TP-1H-0-F009 dated 21.01.2011 being prepared, the appellant requested the Assistant Commissioner of Central Excise and Service Tax, Trichy Division for finalizing the provisional assessment in terms of Rule 7 of Central Excise Rules, 2002.

3. The 2nd respondent viz., the Assistant Commissioner of Central Excise & Service Tax, Division-I, Tiruchirappalli arrived at a kilogram rate of Rs.285.5502 per kg in respect of which the appellant has no quarrel. However, subsequent to finalization of the provisional assessment order, the 2nd respondent refused to refund the excess duty paid by the appellant by refusing to adjust excess duty paid in certain months against shortfall of duty in certain other months. According to the appellant, the final

assessment order rendered the appellant liable to pay a total duty of Rs. 2,10,97,992/-. However, the appellant had already paid Rs.2,11,,92,540/- and infact collected only Rs.2,09,53,605/- as excise duty from BPCL-Kochi. These figures are not disputed by the respondents. As against the refusal to refund the excess amount, the appellant preferred the Appeal before the learned Commissioner, the 1st respondent herein, who confirmed the order of the 2nd respondent in and by the impugned order dated 31.05.2023.

4. Aggrieved by the said concurrent findings of the authorities below, the appellant has preferred the above Civil Miscellaneous Appeal raising the following substantial questions of law:

> *"1. Whether the impugned order ought to have applied the ration of Toyota Kirloskar Auto Parts Pvt Ltd Vs. Commissioner of Central Excise, Bangalore-2011 (10) TMI 201-Karnataka High Court and Hindustan Zinc Ltd Vs. Commissioner of Central Excise, Jaipur-2016(336) E.L.T 328 (Tri-Del)?*
>
> *2. Whether the appellant is entitled to refund of excess duty paid upon finalisation of assessment under Rule 7 of the Central Excise Rules, 2002?*
>
> *3.Whether the appellant is entitled for interse*

adjustment of excess duty paid in some months against short fall of duty in other months?

4. Whether the impugned order is erroneous in holding that the refund of excess duty paid by the appellant is hit by principle of unjust enrichment?

5. Whether the impugned order committed an error in holding that interest under Rule 7(4) of the Central Excise Rules, 2002 is payable when the appellant has remitted more duty than the duty actually payable?"

5 (a). The respondents have filed a counter affidavit, wherein it is contended that there is a shortfall of duty for the period from January 2008 to August 2008 and again from June 2009 to July 2009 and since the provisional assessment is to be finalized on a monthly/quarterly basis, the question of refund of Excise duty does not arise. Moreover, while finalizing the provisional assessment, the original adjudicating authority has raised a demand of Rs.10,92,739/- towards shortfall and directed credit into the Consumer Welfare Fund in respect of excess payment of Central Excise duty to the tune of Rs.11,87,283/-.

5 (b). In short, the respondents sought for the dismissal of the Appeal.

6. We have heard Ms.R.Charulatha and Manasa Srinivasan, learned counsel for M/s.Lakshmi Kumaran and Sridharan Attorneys for the appellant and Mr.R.Nandakumar, Senior Panel Counsel, Government of India and Senior Standing Counsel Customs & CGST for the respondents.

7. We have gone through the records and also the various decisions on which reliance has been placed on by the counsel on either side. We have also independently applied our mind to the impugned order passed by the 1st respondent, confirming the order of the 2nd respondent, thereby rejecting the request of refund of the excess duty paid by the appellant.

8. The substantial questions of law as suggested by the appellant are taken into consideration and we frame the following substantial questions of law to be answered in the above Civil Miscellaneous Appeal:

> *1. Whether the assessee is entitled for interse adjustment of excess duty paid in certain months as against short fall of duty in certain other months?*
>
> *2. Whether the assessee is entitled to refund of excess duty paid upon finalization of*

assessment under R.7 of the Central Excise Rules, 2002?

3. Whether the assessee is liable to pay the interest under R.7(4) of the Central Excise Rules, 2002, when the amount paid by way of excise duty is more than the actual duty payable?"

9 (a). It is an admitted fact that the appellant has availed of the provisional assessment of duty payable and paid the same as it was not possible for arriving at a per piece excise duty on the goods manufactured and supplied to BPCL. On completion of the contract, the actual duty was arrived at and having found that the assessee had infact paid an excess amount, the assessee sought for refund of the same.

9(b). However, the authorities have rejected the said request for refund stating that interse adjustment was impermissible and in respect of the short fall amount, the assessee has to pay interest and further the respondents have stated that the excess duty cannot be refunded for the simple reason that the same had been passed on to the consumer.

10. The case of the appellant as canvassed by the learned counsel for the appellant is that the impugned order passed by the 1st respondent,

confirming the order of the 2nd respondent, refusing to refund the excess duty paid is not hit by principle of unjust enrichment.

11(a). The learned counsel for the appellant would submit that the value of the 'excisable goods' cleared and the duty rate applicable are not disputed by the assessee. However, when the appellant filed a claim for refund arising out of a totally independent contract with M/s. Rajastjam Rajya Vidyut Utpadaan Nigam Limited (RRVUNL) despite sanctioning refund, the 2nd respondent adjusted the same as against the impugned demand in the present proceedings. The said action of the 2nd respondent was challenged before the 1st respondent citing the judgment of Hon'ble Karnataka High Court in ***Toyota Kirloskar Auto Parts Pvt Ltd Vs. CCE***, reported in ***2012 (276) E.L.T 332 (Kar)***. According to the learned counsel for the appellant admittedly the appellant has paid a sum of Rs. 2,11,92,537/- and as per the final assessment the duty payable by them was only Rs.2,10,97,991/-. Thus, according to the counsel for appellant, the excess sum of Rs.94,546/- is liable to be refunded.

11(b).The learned counsel for the appellant would place reliance on the decision of the Karnataka High Court's case in ***Toyota Kirloskar***'s case referred herein supra and also ***Excel Rubber Ltd Vs. Commissioner of Central Excise***, ***Hyderabad-I***, reported in ***2011 (268) E.L.T 419, CESTAT Principle Bench, New Delhi.*** Further, the learned counsel for the appellant also places reliance on the decision in ***Hindustan Zinc Ltd Vs. Commissioner of Central Excise, Jaipur***, reported in ***2016 (336) E.L.T. 328 (Tri-Delhi)***.

11(c). Learned counsel for the appellant also brought to our notice that the authorities below erred in holding that the appellant had passed on the incidence of duty to the buyer and contended that the said finding is perverse on the face of it since the amount paid by the buyer towards duty is admittedly lesser than the amount of duty paid by the appellant even earlier, at the time of clearing the goods and therefore the question of incidence of duty having been passed on to the buyer cannot and does not arise.

12. According to the learned counsel for the appellant, the provisional assessment and duty payable are to be determined only in terms of the final assessment order. In the instant case, the final assessment order was passed on 08.11.2012 and on that day the appellant having admittedly remitted

excess duty than what was actually payable by the appellant, there was no question of any short payment of excise duty. Learned counsel also laid emphasis on the ratio laid by the Karnataka's High Court in ***Toyota Kirloskar***'s case and stated that the impugned order rejecting the request for refund of excise duty was wholly unsustainable and was also on an incorrect understanding of Rule 7 of Central Excise Rules, 2002.

13(a).Per contra, the learned Senior Panel Counsel, Government of India and Senior Standing Counsel Customs & CGST appearing for the respondents would state that Rule 7 of the Excise Rules contemplates finalisation of provisional assessment on a monthly basis and returns have to be filed either on a monthly or quarterly basis and thereafter an assessment is required to be made on a monthly or quarterly basis.

13(b).Learned Senior Panel Counsel would further state that the provisional assessments have to be finalised every month separately and the argument advanced by the learned counsel for the appellant is not sustainable in view of the language employed in Rule 7(4) of the Central Excise Rules,2002. He would further state that the 2nd respondent has rightly arrived at a short fall of excise duty for the months January 2008 to

August 2008 and again June 2009 to July 2010 and also the excess payment of excise duty for the period September 2008 to May 2009 and rightly arrived at the short fall and demanded a sum of Rs.10,92,739/-. Having noticed excess payment of duty for certain months, according to the learned Senior Panel Counsel, the authorities have rightly ordered the same to be credited to the Consumer Welfare Fund since the appellant has passed on the duty burden to the BPCL by availing CENVAT credit on the invoices issued under R.11 of the CENVAT Credit Rules. According to the learned Senior Standing Counsel, R.7(6) contemplated such credit into consumer welfare fund and the same has been rightly ordered by the authorities.

14. The learned Senior Panel Counsel, Government of India and Senior Standing Counsel Customs & CGST would also state that ***Toyota Kirloskar***'s case was on a different footing and the same cannot be taken advantage by the appellant as in the facts before the Karnataka High Court, the issue was pertaining to finalisation of provisional assessments of related party transactions and the issue involved was in respect of demand for payment of interest. He would also state that the ratio in ***Hindustan***

Zinc Limited cannot be applied to the facts of the present case as the claim was dismissed because of lower monetary value leaving the question of law open.

15. Learned counsel for the respondents would rely on the decision of the large Bench in ***Excel Rubber Ltd Vs. Commissioner of Central Excise, Hyderabad***, reported in ***2011 (3) TMI 527*** where the Tribunal denied adjustment of excise duty against short fall of duty at the time of finalisation of the provisional assessment.

16. As the core issue revolves around Rule 7 of the Central Excise Rules, 2002, we deem it fit to extract the said Rule, for ease of reference:

> *7. Provisional assessment.-*
>
> *(1) Where the assessee is unable to determine the value of excisable goods or determine the rate of duty applicable thereto, he may request the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, in writing giving reasons for payment of duty on provisional basis and the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be,*

may order allowing payment of duty on provisional basis at such rate or on such value as may be specified by him.

(2) The payment of duty on provisional basis may be allowed, if the assessee executes a bond in the form prescribed by notification by the Board with such surety or security in such amount as the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, deem fit, binding the assessee for payment of difference between the amount of duty as may be finally assessed and the amount of duty provisionally assessed.

(3) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall pass order for final assessment, as soon as may be, after the relevant information, as may be required for finalizing the assessment, is available, but within a period not exceeding six months from the date of the communication of the order issued under sub-rule (1):

Provided that the period specified in this sub-rule may, on sufficient cause being shown and the reasons to be recorded in writing, be extended by the Commissioner of Central Excise for a further period not exceeding six months and by the Chief

Commissioner of Central Excise for such further period as he may deem fit.

(4) The assessee shall be liable to pay interest on any amount payable to Central Government, consequent to order for final assessment under sub-rule (3), at the rate specified by the Central Government by notification issued under section 11AA or Section 11 AB of the Act from the first day of the month succeeding the month for which such amount is determined, till the date of payment thereof.

(5) Where the assessee is entitled to a refund consequent to order for final assessment under sub-rule (3), subject to sub-rule (6), there shall be paid an interest on such refund at the rate specified by the Central Government by notification issued under section 11 BB of the Act from the first day of the month succeeding the month for which such refund is determined, till the date of refund.

(6) Any amount of refund determined under sub-rule (3) shall be credited to the Fund:

Provided that the amount of refund, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to-

(a) the duty of excise paid by the manufacturer, if he had not passed on the incidence of such duty to any other person; or

(b) the duty of excise borne by the buyer, if he had not passed on the incidence of such duty to any other person."

17. Rule 7(1) provides the window for the assessee to make a provisional assessment when it is not possible for the assessee to determine the value of exciseable goods or determine the rate of duty admissible thereto, by making a request to the Assistant Commissioner, Central Excise or the Deputy Commissioner of Central Excise, in writing, giving reasons for such provisional assessment. On receipt of such request, the Assistant Commissioner or Deputy Commissioner of Central Excise may allow payment of duty on the provisional basis on such rate or value as may be arrived at by him. In so far as R.7(1) is concerned, there is no quarrel as far as the parties before us are concerned. The appellant has exercised the the option of provisional assessment and the Assistant Commissioner of Central Excise has also passed an order permitting such payment, consequent upon which the appellant has also paid the amount provisionally arrived at as specified by the Assistant Commissioner of Central Excise and Service Tax.

18. While, Rule 7(2) only contemplates execution of a bond in the prescribed form with surety or security as the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, may deem fit to bind the assessee for the difference amount, if any payable on the final assessment being made even after adjustment of the provisionally assessed amount of duty being paid.

19. Rule 7(3) requires the Assistant Commissioner of the Central Excise or the Deputy Commissioner of Central Excise to pass a final assessment order after receiving the relevant information for finalising the assessment being made available. However, the Rule further contemplates that the said final assessment order has to be passed within a period not exceeding six months from the date of communication of the order under Sub-Rule (1). Proviso to Rule 3 vests a discretion with the Commissioner of Central Excise to grant a further period not exceeding six months. However, the Chief Commissioner Central Excise has further powers to extend the time for such periods as he may deem fit i.e without any ceiling as the time limit.

20. Rule 7(4) assumes relevance to decide the point in issue in the present appeal. Rule 7(4) contemplates liability of the assessee to pay interest consequent to the final assessment made under Sub-Rule (3).

21. Rule 7(5) speaks about payment of interest on refund consequent to the final assessment order under Sub-Rule(3) subject to Sub-Rule (6). Sub-Rule(6) of R.7 mandates credit of any amount of refund determined under Sub-Rule(3) to the fund . However, there are two provisos to said Sub-Rule(6). In terms of first proviso, the amount of refund can be paid to the applicant, if the amount is relatable to the duty of excise paid by the manufacturer, if the manufacturer had not passed on the incidence of such duty to any other person. The 2nd proviso contemplates 'refund' if the amount is relatable to the duty of excise borne by the buyer who has not passed on the incidence of such duty to any other person.

22. We are now faced with interpretation of the said Rule 7 and its Sub-Rules and render a finding as to whether adjustment is permissible and also whether the liability to pay interest on short fall of excise duty paid by way of provisional assessment is to be on a a monthly basis angle

or otherwise.

23. In ***Toyota Kirloskar'***s case referred herein supra, the Division Bench of the Karnataka High Court dealing with a similar issue pertaining to interpretation of Rule 7 of the Central Excise Rules, held that liability to pay interest on the assessee would only be consequent to finalisation of assessment in terms of Sub-Rule(3). Admittedly, the Division Bench of the Karnataka High Court held that when the authority on finalisation of assessment finds any amount of money having been paid in excess of the duty liability ascertained in the final assessment, the excess amount so ascertained would become refundable to the assessee. Infact, in the facts of the case before the Karnataka High court, the issue was pertaining to duty payable under two categories and in respect of the some items, the duty payable after final assessment was found to be in excess of what was paid under provisional assessment and in respect of some other items it was found that the assessee had paid duty in excess. Even in such a case, the Division Bench held that before demanding or levying interest, the authority should have deducted the short fall from the excess payment made and when there is no short fall in payment of duty, payment of

interest does not arise. On the facts of the present case, the appellant stands on a much better footing because the contract is only between the appellant and BPCL-Kochi Refinery and no other party and the goods were also supplied under a single contract.

24. Learned Senior Standing Counsel for the respondents has placed reliance on the Larger Bench decision in ***Excel Rubber Ltd Vs. Commissioner of C.Ex.Hyderabad***, reported in ***2011 (268) E.L.T.419 (Tri-L.B)***. In para 50, the Larger Bench has held as follows:

> *" 50.The fallout of the above discussion is that once the authority on finalization of assessment finds any amount of money having been paid in excess of the duty liability ascertained in the final assessment, the excess amount so ascertained would become refundable to the assessee."*

25. The learned counsel for the appellant would also invite our attention to the order of the Appellate Tribunal in ***Hindustan Zinc Ltd Vs.. Commissioner of Central Excise, Jaipur*** reported in ***2016 (336) E.L.T. (Tri-Delhi)***.

26. Per contra, the learned Counsel for the respondents would submit that the appeal was dismissed only on the ground of lower monetary limit and the Rajasthan High Court has admitted the challenge in ***Union of India Vs. Hindustan Zinc Ltd*** reported in ***2017 (356) ELT A49, (Raj)*** prima facie agreeing with the submissions of the department.

27. Learned counsel for the respondents would also place reliance on the decision of the Hon'ble Supreme Court in ***Mafatlal Industries Ltd Vs. Union of India***, reported in ***2002-TIOL-54-SC-CX-CB***, wherein the Hon'ble Supreme Court, dealing with question of refund of excess duty collected contrary to law arose for consideration before the Hon'ble Supreme Court. The Apex Court discussed the concept of unjust enrichment and interpretation of Art.265 of the Constitution of India and provisions of Central Excise and Salt Act, 1944 and Customs Act. However, at the time of the said judgment being delivered by the Hon'ble Supreme Court, the Excise Rules, 2002 were not even framed and the general concepts of refund of duty, payment of taxes under mistake of law and whether such payments were refundable or not alone were decided.

The import of Sec.72 of the Indian Contract Act having bearing on the issue and the doctrine of unjust enrichment were subject matter of the final decision before the Hon'ble Supreme Court in the said case. The present issue arises purely under the Central Excise Rules, 2002 and revolves around its interpretation and therefore the reliance placed on the said decision of the Hon'ble Supreme Court is of no avail to the respondents.

28. Learned counsel for the respondents would also place reliance on the decision in ***Commissioner of Central Excise, Madras Vs. M/s. Addison & Co***, reported in ***2002-TIOL-58CESTAT-MAD***, where the Customs, Excise and Gold (Control) Appellate Tribunal, South Zonal Bench, Madras has held that a refund claim was not permissible when the assessee passes on the burden of duty on to the buyer, by issuing credit notes. He would also place reliance on Division Bench judgment of this Court in ***SRF Ltd Vs. CEGAT, Chennai***, reported in ***2021 (377) E.L.T. 737 (Mad)***, where the Division Bench of this Court held that claim of refund in respect of additional excise duty passed on to buyer is not maintainable. However, in the present case, the amount collected from BPCL-Kochi Refinery towards excise duty was only Rs.2,09,53,605/-

which is not denied by the respondents. As against this, the appellant has paid Rs.2,11,92,540/- and therefore it cannot be stated that the appellant has passed on the duty to the buyer and hence cannot claim refund. Thus, on the factual matrix, the above decisions will not apply to the facts of the present case.

29. The decision of the Hon'ble Supreme Court in ***Union of India Vs. Jain Spinners Limited***, reported in ***2002-TIOL-58-SC-CX-LB*** is also relied on by the learned counsel for respondents in so far as it concerns the doctrine of unjust enrichment. However, we find that the facts of the said cases was entirely on a different footing and the Hon'ble Supreme Court was dealing with an issue where the statutory provisions were amended and the deposits made by the assessee in the Court could not be refunded as the amended provisions would operate and prevent such refund. We do not find the facts of the said case applying to the present case.

30. Similarly, reliance is placed on by the learned counsel for the respondents on ***M/s. Bimetal Bearings Ltd and another Vs. CCE, Chennai***, wherein the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai held that the manufacturer would

be liable to pay interest on the differential duty, even if duty is suo motu paid before finalisation of provisional assessment. However, we find that the facts of the said case, the assessee was found liable to pay differential duty and the issue was with regard to the date of payment of the said differential duty and as to whether interest was payable consequent to such deposit being made by the assessee. Finally, learned counsel for the respondents would place reliance on the decision of the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai in ***M/s. Cadbury India Ltd Vs. CC & CE, Pune I*** where also similar question that arose in ***Bimetal Bearings Ltd*** case was decided on the same lines by the West Zonal Bench, Mumbai. The issue before the aforesaid two benches was not whether the assessee was entitled to refund and as to manner of applying the provisional assessment duty paid to the actual duty payable. In both the cases, the issue was only whether interest was payable on the amount determined on final assessment or not.

31. Learned counsel for the appellant would also bring to our notice the decision of CESTAT, Chennai, where the appellat was a party. The CESTAT, Chennai followed the law laid down by the Karnataka High Court in ***Toyota Kirloskar***'s case and held that at the time of finalisation of

provisional assessment the assessee was eligible for adjustment of excise duty paid against short fall of duty and any refund of excess amount refund would be available.

32. On a conjoint reading of Rule 7 along with Sub-Rules and also the ratio laid down by the Division Bench of the Karnataka High Court,we hold that the assessee is entitled to refund of Rs. 94,546/-. Only in cases where there is a short fall after the final assessment order is made, the question of payment of interest by assessee would arise. Here admittedly, the appellant has paid excess duty, i.e., more that what is payable as finally assessed by the authorities. Thus, the question of payment of any interest invoking Rule 7(4) does not arise.

33 (a). The liability of the appellant to pay interest would arise only when the final assessment order determines that there is a shortfall in payment of excess duty by the appellant. Further, one another aspect that is to be borne in mind is that the final assessment order contemplated under Sub-Rule(3) of Rule 7 is to be ordinarily passed within a period of six months and the Commissioner of Central Excise has discretion vested with

him to extend the said period by another six months and the Chief Commissioner is vested with a larger discretion to extend the time by any further period as he may deem fit. When such an assessment order is contemplated and set out a narrow approach of the respondents that they would levy interest on a particular month, where there is shortfall and would not adjust the excess amount paid for certain other months is clearly unsustainable in the eye of law.

33(b).On the point of unjust enrichment, we are in agreement with the argument with the learned counsel for the appellant. The appellant has established that the buyer BPCL-Kochi Refinery was charged with only Rs. 2,09,53,605/- as duty and the said amount alone has been paid by them. However, the total duty payable as per the final assessment was Rs. 2,10,97,911/- as against which the appellant has paid Rs.2,11,92,537/- by way of provisional assessment. Thus, we do not see any unjust enrichment being made by the appellant and the refund sought for is only Rs.94,546/- in respect of the additional excise duty paid by the appellant, the incidence of which has not been passed on to BPCL-Kochi Refinery.

34. For the foregoing reasons, we answer all the substantial questions

of law in favour of the appellant. The Civil Miscellaneous Appeal is allowed and the final order in No.FO/A/40387/2023 EX (DB) dated 31.05.2023 in Excise Appeal No.41661 of 2013 on the file of the Customs, Excise and Service Tax Appellant Tribunal, South Zonal Bench, Chennai and the respondents shall refund the sum of Rs.94,546/- within a period of eight weeks from the date of receipt of a copy of the judgment. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

(T.K.R.J.) & (P.B.B.J)
23.02.2024

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Neutral Citation:Yes/No

To
The Customs, Excise and
Service Tax Appellate Tribunal,
Chennai

RMT.TEEKAA RAMAN, J.,
and
P.B.BALAJI,J

Ls/kpr

Pre-delivery judgment in
C.M.A.(MD).No.895 of 2023

23.02.2024