IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HON'BLE MR. JUSTICE **ABDUL QUDDHOSE**

W.P.No.27147 of 2023
and
W.M.P.No.26600 of 2023

M/s.Bachman Industries India Ltd.,
Represented by its Managing Director Mr.B.S.Rathore,
D.P.No.04 (old No.10), North Phase,
SIDCO Industrial Estate,
Ambattur, Chennai – 58. ... Petitioner

Vs.

1.Additional Secretary to the Government of India,
Ministry of Finance, Department of Revenue,
14, Hudco Vishala Bldg., B Wing,
6th Floor, Bhikaji Cama Place, New Delhi – 110 066.

2.The Commissioner of GST and Central Excise,
(Appeal-I), Mahatma Gandhi Road, Nungambakkam,
Chennai – 34.

3.The Commissioner of GST and Central Excise,
Chennai North Commisisonerate,
Mahatma Gandhi Road, Nungambakkam, Chennai – 34.

4.The Assistant Commissioner of CGST & Central Excise,
Ambattur Division, Chennai North Commissionerate,
No.R-40/A-1 100 Feet Road,
Mogappair (East), Chennai – 600 037. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the respondent No.1 in his proceedings in Order No.01-14/2023-CX, dated 02.01.2023 which in the nature of the confirming the order passed by the respondent No.2 in appeal in his proceedings in order No.104/2018 (CTA-I) dated 12.03.2018, confirming the order-in-original No.110/2017(R) dated 13.11.2017 passed by the respondent No.4 and quash the same and consequentially direct the respondents to grant the rebate as claimed by the petitioner vide his application dated 11.05.2017.

For Petitioner	:	Mr.Manimaran
For Respondents	:	Mr.M.Santhanaraman Senior Standing Counsel

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ORDER

The issue that arises for consideration in this writ petition is whether the time limit prescribed in Section 11-B of the Central Excise Act, 1944 (in short ‘the Act’) applies to the case of the petitioner or not.

2. The law is now well settled insofar as Section 11-B of the Act is concerned, which prescribes time limit for making a claim for rebate of duty under Rule 18 of the Central Excise Rules, 2002, by the decision of the Hon’ble Supreme Court in the case of ***Sansera Engineering Limited Vs. Deputy Commissioner, Large Tax Payer Unit, Bengaluru & Ors.*** reported in ***2022 SCC OnLine SC 1635.*** In the said decision, the Hon’ble Supreme Court has held that, while making claim for rebate of duty under Rule 18 of the Central Excise Rules, 2002, the period of limitation prescribed u/s 11-B of the

unamended Act shall have to be applied and is applicable. Section 11-B of the unamended Act is reproduced hereunder, which is also reflected in the impugned order :-

> *"(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."*

3. In the case on hand, it is an undisputed fact that the application seeking rebate of duty has been made by the petitioner beyond the period of one year. The details of the application submitted by the petitioner to the Customs authorities are reproduced hereunder :-

<table>
<tr><th>S.No.</th><th>ARE1No./ date</th><th>Duty amount paid/claimed as refund (in Rs.)</th><th>Date of export</th><th>Date of filing the refund</th></tr>
<tr><td>1</td><td>17/03-02-16</td><td>14,88,209/-</td><td>21-03-16</td><td rowspan="6">11/5/2017</td></tr>
<tr><td>2</td><td>18/24-02-16</td><td>3,15,450/-</td><td>07-04-16</td></tr>
<tr><td>3</td><td>19/15-03-16</td><td>7,54,050/-</td><td>29-03-16</td></tr>
<tr><td>4</td><td>20/16-03-16</td><td>3,39,025/-</td><td>29-03-16</td></tr>
<tr><td>5</td><td>01/06-04-16</td><td>4,64,700/-</td><td>24-04-16</td></tr>
<tr><td colspan="2">Total amount</td><td colspan="2">33,61,434/-</td></tr>
</table>

4. Since the claim for rebate has been made beyond the period of one year as seen from the tabular column referred to supra, the said claim has been rightly rejected under the impugned order, since the same has been made beyond the period of one year as prescribed u/s 11-B of the unamended Act.

5. Though the learned counsel for the petitioner would submit that the claim for refund was made only under Rule 19 of the Central Excise Rules, which according to him does not prescribe any period of limitation, the said argument is rejected on the ground that the respondent while rejecting the petitioner's application under the impugned order has rejected the same by only taking into account that the application was filed by the petitioner only under Rule 18 of the Central Excise Rules, seeking for rebate of duty as prescribed under Rule 18 of the Central Excise Rules, 2002. Therefore, the decision relied upon by the learned Standing Counsel appearing for the respondents as well as in the impugned order, namely ***Sansera Engineering Limited Vs. Deputy Commissioner, Large Tax Payer Unit, Bengaluru & Ors.*** reported in ***2022 SCC OnLine SC 1635*** squarely applies to the case of the petitioner and therefore, this Court does not find any infirmity in the impugned order, since the claim of the petitioner has been filed beyond the limitation period prescribed under the unamended Section 11-B of the Central Excise Act, 1944.

6. In the result, there is no merit in this writ petition. Accordingly, this Writ Petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

15.12.2025

Index : Yes / No
Speaking order / Non-speaking order
Neutral Citation Case : Yes/No
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To

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ABDUL QUDDHOSE, J.

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