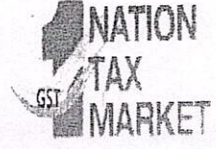




सत्यमेव जयते

आयुक्त का कार्यालय, (अपीलस)
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय
Central GST, Appeal Commissionerate-
Ahmedabad



जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad-380015

☎: 079-26305065

टेलीफैक्स : 079 - 26305136

Email- commrappl1-cexamd@nic.in

DIN-20201064SW00003MED0D

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(CEX)125 & 130/North/Appeals/2019-20 / 16051 To 16055
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-27 to 28 /20-21**
दिनांक Date : **15.10.2020** जारी करने की तारीख Date of Issue **22/10/2020**
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar, Commissioner (Appeals)**
- ग Arising out of Order-in-Original No. **Div VII/North/18/Refund/Zest/19-20** दिनांक: **09.01.2020**
and Div VII/North/19/Refund/Zest/19-20 दिनांक: **10.01.2020**, issued both by Assistant/Deputy
Commissioner, Central GST & Central Excise, Division-VII, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Zest Packers Pvt. Ltd.,
08th Floor "The Chambers"
Opp. New Gurudwara,
S.G. Highway, Ahmedabad-380054.

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

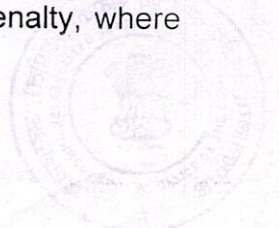
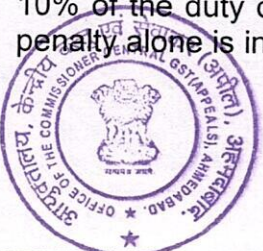
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER IN APPEAL

Two Appeals have been filed by M/s. Zest Packers Pvt. Ltd., 8th Floor, "The Chambers", Opp. New Gurudwara, S.G. Highway, Ahmedabad 380 054 (here-in-after referred to as the "appellant") against the Orders-in-Original as per details given in table below (here-in-after referred to as the "impugned orders") issued by the Assistant Commissioner, CGST & C.Ex, Division-VII, Ahmedabad North (here-in-after referred to as the "adjudicating authority"). Hereinafter in this order Show Cause Notice will be referred as "SCN". The details in respect of the appeals are as under:

Sr. No.	Order-in-Original No. and Date	Amount (in Rs.)	Appeal No.
1	Div.VII/North/18/Refund/Zest /19-20 dated 09.01.2020	2706992 + 85856	V2(CEX)125/North/Appeals/20 19-20
2	Div.VII/North/19/Refund/Zest /19-20 dated 10.01.2020	423181+ 20347	V2(CEX)130/North/Appeals/20 19-20

2. The facts of the case, in brief, are that the appellant, a manufacturer of Jarda Scented Tobacco falling under Chapter Heading 24039930 of the Central Excise Tariff Act, 1985, filed refund claims as mentioned above on following grounds:-

- i. During scrutiny of ER-1 returns for the month of May-2010 to August-2010, it was observed by the department that the appellant have taken cenvat credit on Jarda scented tobacco in bulk packs. The same being in admissible cenvat credit, Show Cause Notice No. V.24/15-03/OA/2011 dated 25.05.2011 was issued by the Commissioner, Central Excise, Ahmedabad-II demanding an amount of Rs. 53,73,727/- and Show Cause Notice No. CCE-II/Div.-V/ Dem-27/2010 dated 07.06.2011 issued by the Deputy Commissioner, Central Excise, Division-V, Ahmedabad-II demanding an amount of Rs. 4,23,181/- under sub rule 6 of Rule 16 of Chewing Tobacco & Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules 2010 read with Section 11A of Central Excise Act, 1944.
- ii. The said Show Cause Notices were decided vide Order-in-Original No. 11/COMMR/AKG/AHD-II/2012 dated 16.07.2012 by the Commissioner, C.Ex, Ahmedabad-II and vide Order-in-Original No. MP/10/OA/2012 dated 30.03.2012 by the Deputy Commissioner, Central Excise, Division-V, Ahmedabad-II wherein they disallowed cenvat credit, imposed penalty and ordered for recovery of interest.

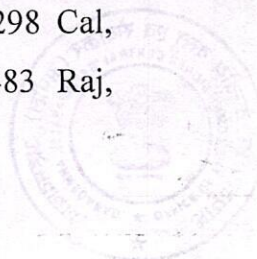


- iii. The appellant had paid an amount of Rs. 11,69,856/- alongwith interest of Rs. 85,856/- vide Challan no. 10004 dated 24.12.2010, Rs.5,00,000/- vide Challan no. 10005 dated 13.01.2011 paid and reversed cenvat credit amounting to Rs. 10,37,136/- vide RG 23 A Pt. II dated 01.04.2011 under protest.
- iv. They have also paid an amount of Rs. 4,23,181/- alongwith interest Rs.20,347/- vide Challan CIN No. 03907660812201010008 dated 08.12.2010 under protest.
- v. Being aggrieved by the said Order-in-Original passed by the Deputy Commissioner, the appellant filed an appeal before the Commissioner (Appeals), Ahmedabad who vide Order-In-Appeal No. 199 to 202/2012 (Ahd-II)CE/AK/ Commr(A)/Ahd dated 16.08.2012 upheld the Order-in-Original.
- vi. Being aggrieved by the Order-in-Original No. 11/COMMR/AKG/AHD-II/2012 dated 16.07.2012 and Order-In-Appeal, the appellant filed appeals before the CESTAT, Ahmedabad. The Hon'ble CESTAT, Ahmedabad vide Order No. A/11929-11933/2019 dated 15.10.2019 set aside the Order-in-Original No. 11/COMMR/AKG/AHD-II/2012 dated 16.07.2012 and Order-In-Appeal No. 199 to 202/2012 (Ahd-II)CE/AK/Commr(A)/Ahd dated 16.08.2012 and allowed the appeals with consequential relief.

3. In view of the Hon'ble Tribunal's order, the appellant filed two refund claim amounting to Rs. 27,06,992/-+Rs. 85856/- and Rs. 4,23,181/-+Rs. 20437/- along with interest which was decided by the adjudicating authority vide impugned orders wherein he sanctioned the refund claims. He did not give any order for claim of interest.

4. Being aggrieved by the impugned orders dated 09.01.2020 and 10.01.2020, the appellant have filed the instant appeals on the grounds that :

- that no opportunity was given for not considering their claim of interest;
- that principles of natural justice was not followed;
- that no Show Cause Notice was issued before rejecting the claim of interest;
- they rely upon various judgments viz., Hon'ble Tribunal in case of Vijay Textile, A Partnership firm ...vs Union Of India 1979 (4) ELT 181 Guj (1979), Jyoti Limited Baroda vs Union Of India 1979 (4)ELT 564 Guj, East Anglia Plastics (i) Ltd vs Assistant Collector of Customs 1990 (50) ELT 508 Cal, Dilichand Shreelal Vs Collector of Central Excise 1986 (26) ELT 298 Cal, Adarsh Metal Corporation Vs Union Of India 1993 (67) ELT 483 Raj,



Binrajka Steel Tubes Ltd vs Commissioner of C.Ex. Hyderabad-II 2007 (218) ELT 563 (Tri Bang) and Hon'ble Supreme Court of India decision in case of Kuil Fire Works Industries vs Collector of Central Excise 1997 (95)ELT 3 (SC) wherein it is held that when refund is granted in respect any amount illegally collected without authority of law and hence department is liable to pay interest from the date of payment of duty to the date of actual payment of refund.

5. Personal hearing in the matter was held on 23.09.2020. Shri P.M.Pandya, consultant, appeared for the hearing. He re-iterated the submissions made in Appeal Memorandum and requested for consideration. He also submitted further written submission vide e-mail dated 24.09.2020 wherein he also relied on the judgement dated 07.01.2020 of Hon'ble Tribunal, Chandigarh in case of Riba Textiles Ltd vs Commissioner of Central Excise and Service Tax, Haryana.

6. I have carefully gone through the facts of the case and submissions made by the appellant in the Appeal Memorandum as well as additional submission made at the time of personal hearing. The limited issue which requires determination in the case is whether the appellant is entitled for interest on amount paid during investigation and interest from the date of payment of initial amount till the date refund sanctioned.

6.1. I find that the adjudicating authority has not discussed the issue of payment of interest on amount paid during investigation. He has in para 16 of the impugned order dated 09.01.2020 and in para 17 of the impugned order dated 10.01.2020 discussed only interest paid by the appellant during investigation and has not touched upon payment of interest on amount paid under protest.

6.2. It is observed that Section 11BB of the Central Excise Act 1944 deals with interest on delayed refunds which is reproduced below for ease of reference:

"Section 11BB. Interest on delayed refunds. ---

If any duty ordered to be refunded under sub-section (2) of section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below five per cent and not exceeding thirty per cent per annum as is for the time being fixed by the Central Government, by Notification in the Official Gazette, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty :



Provided that where any duty ordered to be refunded under sub-section (2) of section 11B in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty."

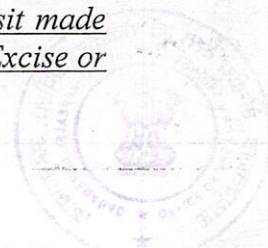
Explanation provided under said section stipulates that;

"Explanation. - Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal, National Tax Tribunal or any court against an order of the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, under sub-section (2) of section 11B, the order passed by the Commissioner (Appeals), Appellate Tribunal, National Tax Tribunal or, as the case may be, by the court shall be deemed to be an order passed under the said sub-section (2) for the purposes of this section."

7. In view of above, it is clear that in case of any duty or tax ordered to be refunded, the interest liability arises only after the expiry of three months from the date of receipt of refund application. In the instant case, the appellant had paid the amounts in question towards their inadmissible cenvat credit and the refund claim thereon were filed on 14.11.2019, in view of CESTAT's order dated 04.04.2019. Further, the adjudicating authority has sanctioned the refund claims on 09.01.2020 and 10.01.2020. Therefore, I find that there was no delay in sanctioning of said refund claims.

8. The appellant have relied upon the decisions of Hon'ble Tribunals which are distinguishable from the facts of the instant case. In the cases relied upon by the appellant, issue pertains to interest in respect of amount which was collected by the department as tax without authority of law/ illegally collected, and pertains to amount pre-deposited made under Section 35FF. However, in the instant case, the payment is towards inadmissible cenvat credit which were made by the appellant themselves and the refund application were filed only after finalization of the case by the Hon'ble CESTAT. I find that in the case of M/s Ratnamani Metal Tubes & Ltd., reported at 2019(366)ELT 0139 (Tri-Ahmd), the Hon'ble CESTAT, Ahmedabad has decided an identical matter and held that interest on refund of tax paid during investigation, is payable from three months of filing of refund application. The relevant para of the Hon'ble Tribunal's order is reproduced below:

"5. I find that the limited issue to be decided by all this case is that in case, of deposit made during the investigation of the demand case whether interest on refund of such amount shall be payable from the date of deposit of such amount or from the date after 3 months of filling the refund application. As regard, the deposit made during the investigation it is obvious that there is no provision in Central Excise or



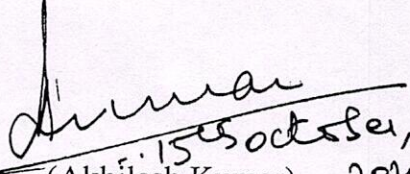
to make a deposit. Whatever payment made it is towards the probable Excise duty liability for which the investigation is undergoing, therefore, it cannot be said that any deposit made during the investigation so made by the assessee is not a duty but only a deposit. Once the adjudication authority confirms the demand the said amount stands confirmed as duty only, the same being the duty stands appropriate against the demand confirmed in the adjudication order. For this reason also the amount even though that paid during the investigation, shall be considered as payment of duty. When this be so the refund of such duty amount is clearly governed by the Section 11B of Central Excise Act, 1944. In case of refund under Section 11B provision, of interest is available under Section 11BB. In terms of such section, of interest is payable only from the date after completion of 3 months from the date of filling the refund application. Therefore, the interest in any case is not payable from the date of deposit of the amount during the investigation. On the issue of interest on refund of duty the Hon'ble Supreme Court in the case of Ranbaxy Laboratories Ltd. v. Union of India, 2011 (273) E.L.T. 3 (S.C.) wherein, the Court has held that the interest on refund under Section 11B is payable only from the date of expiry of three months from the date of receipt of application for refund. Therefore, now there is no ambiguity or doubt that from which the date interest is payable in case of refund of duty. As Regard the decision relied upon by the Ld. Counsel in the case of Futura Ceramics Pvt. Ltd. (supra). I find that this decision has not considered the various judgment relied upon by the Ld. AR particularly the case of Ranbaxy Laboratories Ltd., Kamakshi Tradexim (India) Pvt. Ltd., therefore, the decision of this Tribunal dated 21-11-2017 is distinguished. As per my above discussion, the impugned order is upheld. The appeal is dismissed."

10. During the course of hearing, the appellant had also relied on the decision of Hon'ble Tribunal, Chandigarh in the case of M/s Riba Textiles Ltd Vs. Commissioner of Central Excise & Service Tax, Haryana [2020-TIOL-932-CESTAT-CHD]. I find that the said decision of the Hon'ble Tribunal was pronounced following the decision of the said Tribunal in the case of M/s Marshall Foundry & Engg. Pvt. Ltd. vide their Final Order No.60158-61062/2019 dated 28.11.2019. In the said decision, the issue involved was admissibility of interest on refund of amount deposited under Section 35F of the CEA in terms of directions of Appellate Authority or Hon'ble Tribunal. In the present case on hand, the amount for refund sanctioned was not paid by the appellant as per any directions of appellate authority or Tribunal but on their own under protest. The provisions of Section 35FF of CEA as it stood at the material time envisages interest only on amounts paid or deposited by the party as per directions of any Appellate Authority or Tribunal. The facts of the case on hand are therefore stand distinguished from the facts of the case decided by the Hon'ble Tribunal in the cases referred above. Further, I find that the decision of Hon'ble Tribunal, Ahmedabad in the case of M/s Ratnamani Metal Tubes & Ltd. (supra) being a decision of the jurisdictional Tribunal, I am bound to follow the same as per principles of judicial discipline.




11. From the Honble Tribunal's decision in the case of M/s Ratnamani Metal Tubes & Ltd. (supra) and the decision of Hon'ble Supreme Court in the case of M/s. Ranbaxy Laboratories referred in the above decision, it is clear that interest under Section 11BB ibid becomes payable on the expiry of a period of three months from the date of receipt of the application. Thus, it is held that the appellant is not eligible for interest from the date of payment made by them during investigation.

12. In view of above discussion, the appeals filed by the appellant are rejected. The appeals filed by the appellant stands disposed of in above terms.


(Akhilesh Kumar) 15 October, 2020..
Commissioner (Appeals)
Ahmedabad
/ /2020

Attested


(Atul B Amin)
Superintendent (Appeals)
CGST, Ahmedabad

By R.P.A.D

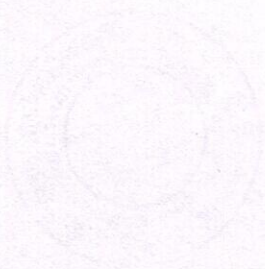
To

M/s.Zest Packers Pvt. Ltd.,
8th Floor, "The Chambers",
Opp. New Gurudwara,
S.G. Highway, Ahmedabad 380 054



Copy to:

1. The Principal Chief Commissioner, Central Excise, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Asstt/Dy Commissioner, CGST, Division-VII, Ahmedabad North.
4. The Assistant Commissioner, System-CGST, Ahmedabad North.
5. Guard File.
6. P.A. File.



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