

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

☎ 26305065-079 : टेलीफैक्स 26305136 - 079 :

Email- commrappl1-cexamd@nic.in

DIN-20220164SW00000013E7

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/CEXP/208/2021 -Appeal-O/o Commr-CGST-Appl-Ahmedabad /5891-95
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-63/2021-22**   
 दिनांक Date : **27.01.2022** जारी करने की तारीख Date of Issue : **28.01.2022**   
 आयुक्त (अपील) द्वारा पारित   
 Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original Nos. **04/AC/2020-21** dated **28.12.2020**, passed by the Assistant Commissioner, Central GST & C. Ex., Div-I, Ahmedabad-North.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**Appellant-** M/s. Asiatic Color-Chem Industries Pvt. Ltd., Plot No. 306 A, 1503 & 1504, Phase - 1, GIDC, Naroda, Ahmedabad-382330.

**Respondent-**The Assistant Commissioner, Central GST & Central Excise, Div-I, Ahmedabad-North.

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 :**

(i) 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, 4<sup>th</sup> 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.

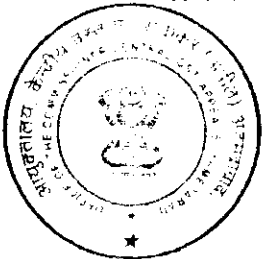
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhawan, Asarwa, Giridhar 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 Appellant 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 रो 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 मांग 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."



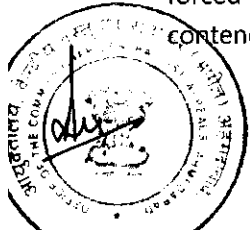
**ORDER IN APPEAL**

The present appeal has been filed by M/s. Asiatic Color-Chem Industries Pvt. Ltd., Plot No.306A, 1503 & 1504, Phase-1, GIDC, Naroda, Ahmedabad-382330 (hereinafter referred to as '**the appellant**') against the OIO No: 04/AC/2020-21 dated 28.12.2020 (in short '**impugned order**') passed by the Assistant Commissioner, Central GST, Division-I, Ahmedabad North (hereinafter referred to as '**the adjudicating authority**').

2. The facts of the case, in brief, are that during the DRI investigation, it was revealed that the appellant were diverting imported and domestic raw materials procured from 100% EOU, to the local market without payment of duty, by way of adjustment in their declaration of yields and by submitting false declaration of manufacturing process and consumption of raw materials to camouflage their diversion of the goods. To avoid detection of diversion during transportation, they were raising job work challans, which were later destroyed once the materials reached the destination. Accordingly, a Show Cause Notice (SCN) No. DRI/AZU/INV-08/2006 dated 26.09.2007, was issued to the appellant and other co-noticees, proposing total duty demand of Rs.87,38,483/- [*central excise duty of Rs.31,08,581/- and customs duty of Rs.56,29,902/-*] alongwith interest and proposing imposition of penalties. The said notice was adjudicated vide O-I-O No. 21/Commr/RKS/Ahd-II/08 dated 14.11.2008, wherein the demand of duty with interest was confirmed and penalty was also imposed under relevant provisions. Being aggrieved by the said O-I-O, the appellant filed an appeal before Hon'ble CESTAT, Ahmedabad and the Hon'ble Tribunal vide Final Order No. A/10939-48/2016 dated 10.09.2016, remanded the matter to the adjudicating authority with a direction to allow the cross-examination of witnesses. The Commissioner, Central GST and Central Excise, Ahmedabad North adjudicated the case afresh vide O-I-O No.AHM/EXCIS-002/COMMR-003-20-21 dated 28.05.2020 wherein he dropped the proceedings initiated vide the aforementioned SCN.

2.1. The appellant subsequently vide letter dated 22.10.2020, filed a claim seeking refund of the pre-deposits of Rs.1,25,00,000/- made during the investigation, alongwith interest. The refund was sanctioned by the adjudicating authority under the provisions of Section 11B read with Section 35F of the Central Excise Act, 1944 and Section 142(3) & Section 174(2) of the CGST Act, 2017, vide the impugned order. He, however, rejected the interest claimed by the appellant from the date of payment/deposits made, by relying on Hon'ble Tribunal, Ahmedabad decision passed in the case of M/s. Ratnamani Metals & Tubes Ltd.- 2019(366) ELT 139 (Tri-Ahmd.).

3. Aggrieved by the impugned order, the appellant filed this appeal and argued that the adjudicating authority has erred in passing the order, as the interest from the date of deposit till the date of refund granted, was denied without issuing SCN, thereby violating the principles of natural justice. The DRI officers are not empowered with the power of assessing officer, therefore, the deposits made during search were forced on them as the total duty demand was only of Rs.87,38,483/-. They also contended that the department cannot retain such an amount for the period from



20/21.09.2006 to 28.12.2020, without paying interest from 20/21.09.2006. In support of their argument they placed reliance on following case laws;

- i) Calcutta Iron & Steel Co.- 2017(350) ELT 327 (Mad)
- ii) Lanvin Synthetics Pvt. Ltd.-2020 (374) ELT 759 (Tri-Mum)
- iii) Kamakshi Finance Corporation Ltd- 1991 (55) ELT 433 (SC)

4. Personal hearing in the matter was held on 22.12.2021, through virtual mode. Shri Rahul Subhashchandra Bhatt, Consultant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing. The issue to be decided under the present appeal is whether the appellant are entitled for interest in respect of amount paid during investigation, from the date of the deposits made or otherwise?

6. On examining the facts of the case, I find that the appellant have made the deposit of Rs.1,25,00,000/- during the course of investigation and sought refund of the same and also claimed interest from the date of deposit. The adjudicating authority granted the refund under Section 11B of the Central Excise Act, 1944. He however, rejected the interest under Section 11BB of the Act *ibid*. The appellant is in appeal challenging only the rejection of interest.

6.1 Provisions of Section 11BB, governs the question relating to payment of interest on belated payment of refund and as per the said provisions the liability to pay interest arises on the non-payment of refund to the claimant within three months from the date of such application. Section 11BB is reproduced below;

**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.** - *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.]

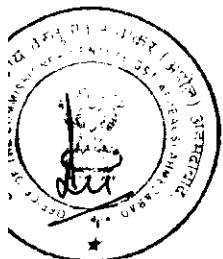
**6.2** I find that Hon'ble Supreme Court in the case of *M/s. Ranbaxy Laboratories Ltd. v. UOI* reported on [2011-TIOL-105-S.C.-CS = 2011 (273) E.L.T. 3 (S.C.) = 2012 (27) S.T.R. 193 (S.C.)] has categorically held that interest shall accrue after expiry of three months from the date of refund application. Relevant extract of the judgment is reproduced as under;

*"9. It is manifest from the afore-extracted provisions that Section 11BB of the Act comes into play only after an order for refund has been made under Section 11B of the Act. Section 11BB of the Act lays down that in case any duty paid is found refundable and if the duty is not refunded within a period of three months from the date of receipt of the application to be submitted under sub-section (1) of Section 11B of the Act then the applicant shall be paid interest at such rate, as may be fixed by the Central Government, on expiry of a period of three months from the date of receipt of the application. ....Manifestly, interest under Section 11BB of the Act becomes payable, if on an expiry of a period of three months from the date of receipt of the application for refund, the amount claimed is still not refunded. Thus, the only interpretation of Section 11BB that can be arrived at is that interest under the said Section becomes payable on the expiry of a period of three months from the date of receipt of the application under sub-section (1) of Section 11B of the Act and that the said Explanation does not have any bearing or connection with the date from which interest under Section 11BB of the Act becomes payable.*

*(Emphasis Supplied)*

**6.3** It is further observed that the Hon'ble CESTAT, Ahmedabad in the case of *M/s. Ratnamani Metals & Tubes Ltd [2019 (366) E.L.T. 139 (Tri.-Ahmd.)]* and Hon'ble High Court of Gujarat in the case of *Ajni Interiors [SCA No.10435 of 2018]* has categorically held that payment made during the investigation, shall be considered as payment of duty and refunds of such amount would be governed by the provisions of Section 11B of the CEA, 1944. Relevant para of the decision in the case of *M/s. Ratnamani Metals & Tubes Ltd.* is reproduced below;

*"..... 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 being 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. ...."*

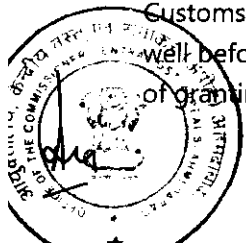
**6.3.1** Further, the relevant extract of judgment of Hon'ble High Court of Ahmedabad, in the case of Ajni Interiors, is reproduced below;

*14. Considering the arguments advanced by learned advocates of the parties and scanning the material on record, it is clear that the case of the petitioner that payment towards Excise Duty is in the form of pre-deposit is misconceived. Considering the annexures annexed with the petition i.e. Challans for deposit of Central Excise Duty in Form No.TR-6, that too, without protest is the payment towards the Excise Duty and can never be considered as pre-deposit. If any payment is made as a pre-condition for exercising the statutory right it can be termed as pre-deposit. **However, it cannot be equated with voluntary deposit of Excise Duty paid even during the course of investigation and prior to show cause notice or adjudication to assert that it is pre-deposit. The payment of duty was intended to prevent the incidence of interest and liability accruing from the non-payment of duty, and hence, it cannot be termed as deposit.***

**6.4** Thus, considering the above decisions, the refund of payments made during investigation, shall be granted under Section 11B of Central Excise Act, 1944, which I find was not disputed by the appellant. However, the liability to pay interest under Section 11BB shall accrue from the expiry of 3 months from date of filling of refund claim. In the present case, I find that the refund claim was filed on 22.10.2020 and the same was sanctioned on 28.12.2020 i.e. well within three months from the date of filing of the claim, so the question of granting interest under Section 11BB, does not arise. I, therefore, do not find merit in the argument of the appellant that the interest shall accrue from the date of deposit, till the date of refund granted.

**7.** The appellant have argued that the adjudicating authority has denied interest without issuing SCN and therefore has violated the principles of natural justice. I do not find merit in this argument because the appellant's claim seeking interest was rejected by the adjudicating authority by relying on the decision of Hon'ble CESTAT, Ahmedabad in the case of M/s. Ratnamani Metals & Tubes Ltd by passing a speaking order. A speaking order is an appellable order and, therefore, it cannot be construed that appellant has been deprived of their legitimate right.

**8.** I find that the appellant have also placed reliance on the decisions passed in the case of Calcutta Iron & Steel Co; Lanvin Synthetics Pvt. Ltd. & Kamakshi Finance Corporation Ltd. I find that all these cases cited above are distinguishable on merits. In the case of Calcutta Iron & Steel Co, the assessee had applied for refund on 28-10-2002 and refund was granted on 1-4-2003 i.e beyond three months from the date of filing the claim. Hon'ble Madras High Court therefore held that the assessee was entitled to interest on delayed refund of differential duty under Section 27A of the Customs Act, 1962. However, in the instant appeal, I find that the refund was granted well before the expiry of three months from the receipt of application hence, question of granting interest does not arise.

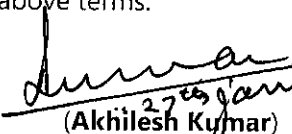


**8.1** Similarly, I find that in the case of Lanvin Synthetics Pvt. Ltd, the facts were different as there the SCN was quashed by the Hon'ble Bombay High Court and the same was never adjudicated confirming the demand, therefore, the amounts deposited by the appellants were never adjudged as duty under the Customs Act, 1962. Also, in the case of Kamlakshi Finance Corporation Ltd. reported in 1991 (55) E.L.T. 433, Hon'ble Supreme Court has held that "*The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not 'acceptable' to the department - in itself an objectionable phrase - and is the subject matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assesses and chaos in administration of tax laws.*"

**9.** From the discussion made above, I find that the adjudicating authority has rightly denied the interest claimed by the appellant, as the liability to pay interest under Section 11BB of the Central Excise Act, 1944, commences from the date of expiry of three months from the date of the receipt of the application for refund made under Section 11B of the Act and not from the date of deposit. The appellant is, therefore, not entitled for interest on the refund granted.

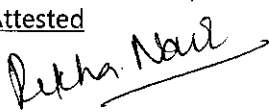
**10.** In view of the above, I uphold the impugned order and reject the appeal filed by the appellant.

**11.** The appeal filed by the appellant stands disposed off in above terms.

  
(Akhilesh Kumar) 27<sup>th</sup> January, 2022  
Commissioner (Appeals)

Date: .1.2022

Attested

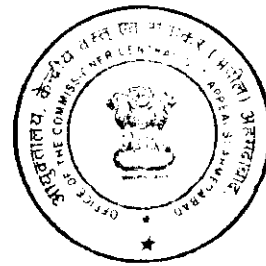


(Rekha A. Nair)  
Superintendent (Appeals)  
CGST, Ahmedabad

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M/s. Asiatic Color-Chem Industries Pvt. Ltd.,  
Plot No.306A, 1503 & 1504,  
Phase-1, GIDC, Naroda,  
Ahmedabad-382330

The Assistant Commissioner,  
Central GST, Divison-I,  
Ahmedabad North



**Appellant**

**Respondent**



**Copy to:**

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.

(For uploading the OIA)

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