

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. I

Excise Appeal No. 40463 of 2016

(Arising out of Order-in-Appeal No.452/2015 (CXA-II) dated 29.12.2015
passed by Commissioner of Central Excise (Appeals-II), Chennai)

And

Excise Appeal No. 40464 of 2016

(Arising out of Order-in-Appeal No. 431/2015 (CXA-II) dated 21.12.2015
passed by Commissioner of Central Excise (Appeals-II), Chennai)

M/s. Signal and Systems India Pvt. Ltd.

15/D-19, SIPCOT IT Park,
Siruseri, Chennai – 603 103

.... Appellant

Versus

Commissioner of GST & Central Excise,

Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040.

.... Respondent

APPEARANCE :

Shri K. Sankaranarayanan, Advocate, for the Appellant
Ms. Anandalakshmi Ganeshram, Authorised Representative for the
Respondent

CORAM :

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

HON'BLE MR. AJAYAN T.V. MEMBER (JUDICIAL)

FINAL ORDER No.41594-41595/2024

DATE OF HEARING: 27.11.2024
DATE OF DECISION :13.12.2024

Per AJAYAN T.V.

The issue involved in these appeals being rejection of refund claims, albeit premised on claim for benefit under two different notifications, these appeals were heard together and are being disposed of by this common order. We have heard Learned Counsel Shri. K. Shankaranarayanan for the appellant and Ms. Anandalakshmi Ganeshram for the respondent in these matters and their contentions

are reflected infra with respect to each appeal. We have also perused the records of both the appeals and appeal wise they are dealt as hereinunder.

Appeal E/40463/2016

1. The appellant has preferred the appeal E/40463/2016 being aggrieved by the impugned order in appeal No.452/2015 dated 29.12.2015 by which the learned appellate authority has upheld the order in original rejecting their refund claim which was premised on the claim of benefit of exemption notification No.12/2012 C.E. dated 17-03-2012 as amended.
2. The facts in brief are that the jurisdictional superintendent of central excise, upon examining the ER1 returns in respect of the appellants' clearance of goods in the month of March 2013, called upon them to pay central excise duty by a letter stating that the appellants have not fulfilled the condition of notification No.12/2012-CE dated 17-03-2012 and that it was wrongly and irregularly availed. The letter proposed initiation of action contemplated in the relevant provisions of Central Excise Rules, 2002, failing the payment of duty. In response, the appellant paid Rs.2,27,352/- with due intimation and thereafter filed a refund claim for the said amount, claiming benefit of the said exemption notification No.12/2012-CE dated 17-03-2012 as amended.
3. A show cause notice was issued proposing to reject the refund claim filed for the reasons stated therein and pursuant to the appellant's reply and hearing granted, an order in original recording, inter-alia, the various documents submitted by the appellant was issued rejecting their refund claim on the grounds that the Sl.No.338 and 339 of the exemption notification claimed

by the appellant had specified conditions, which the appellants had not fulfilled.

4. The appellant preferred an appeal stating that they had claimed an inapplicable serial number and that they are eligible for refund under Sl.No.336 of the said notification. The appellate authority rejected their claim for benefit under Sl.No.336 holding that though condition No.41 stipulated against the said Sl.No.336 postulated that exemption is available when the goods are exempted from the basic and additional duty of customs when imported into India, however, the said customs duty exemption as available under Sl.No.507 of the customs notification No.12/2012-Cus dated 17-03-2012 specified a condition 93 against Sl.No.507 thereof, which too need to be fulfilled in order for the appellant to be entitled to refund. In other words, on a finding that the appellant has not fulfilled the said condition No.93 stipulated against Sl.No.507 of the customs notification No.12/2012-Cus *ibid*, the learned appellate authority held that the appellant are not eligible for refund under Sl.no.336 of the notification No.12/2012-C.E *ibid* also.

5. The principal plank of the submissions of the learned counsel for the appellant is that the appellate authority has erroneously denied the benefit of Sl.No.336 of the notification No.12/2012-C.E *ibid* claimed, without appreciating that the period involved in the refund claim is March 2013, at which point in time, proviso inserted in Sl.No.41 against Sl.No.336 of the notification No.12/2012-CE, on the basis of which the appellate authority has read in the said requirement to fulfil the condition stipulated in the

customs exemption, was not in existence. He would submit that the said proviso to Sl.No.41 was brought in only by an amendment by Notification No.12/2015-CE dated 01.03.2015, and was therefore not applicable for the relevant period. The learned authorised representative, while reiterating the findings of the learned appellate authority, also pointed out that the original authority had denied the refund also on the ground of non-discharge of burden of proof required to overcome the bar of unjust enrichment.

6. To better appreciate the controversy, the Sl.No.336 of Notification 12/2012-CE dated 17.03.2012, the condition No.41 of the said notification, the amendment to the said condition No.41 brought in by Notification No.12/2015-CE dated 01.03.2015; Sl.No.507 of the Notification 12/2012-Cus dated 17.03.2012 and the condition 93 thereof, are reproduced below: -

- (i) Sl. No. 336 of Notification No. 12/2012-C.E., dated 17-3-2012 as amended for the relevant period was as follows:

No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No
336	Any Chapter	All goods supplied against International Competitive Bidding.	Nil	41

- (ii) Condition 41 for the relevant period was as follows:

41.	If the goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India.
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(iii) Condition 41 was amended by Notification No. 12/2015-C.E., dated 1-3-2015 as follows:

“in Condition No. 41, under the heading “Conditions”, after the entries, the following proviso shall be inserted, namely:-

“Provided that if the goods when imported into India are so exempt from the said duties of customs subject to certain conditions prescribed under a notification issued under the Customs Act, 1962, then such conditions shall, mutatis mutandis, apply for the purposes of this exemption.”;

(iv) Notification No. 12/2012-Cus., dated 17-3-2012 provided for exemption from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India, and Entry under Sl.No. 507 thereof was as follows: -

S.No.	Chapter or Heading or Sub-heading or tariff item	Description of goods	Standard rate	Additional duty rate	Condition No
507.	9801	Goods required for setting up of any Mega Power Project, so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power, that is to say, (a) a thermal power plant of a capacity of 700MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (b) a thermal power plant of a capacity of 1000MW or more, located	Nil	Nil	93

		in States other than those specified in (a); or (c) a hydel power plant of a capacity of 350MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (d) a hydel power plant of a capacity of 500MW or more, located in States other than those specified in clause (c)			
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(v) Condition 93 of the said customs notification was as follows:

93.	If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that :- (i) the power purchasing State has constituted the Regulatory Commission with full powers to fix tariffs; (ii) the power purchasing states shall undertake to carry out distribution reforms as laid down by Ministry of Power. (a) in case of imports for a project for which certificate regarding Mega Power Project status issued by an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power is provisional, the importer furnishes a security in the form of a Fixed deposit Receipt from any Scheduled Bank for a term of thirty six months or more in the name of the President of India for an amount equal to the duty of customs payable on such imports but for this exemption, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation and if the importer fails to furnish the final mega power status certificate within a period of thirty six months from the date of importation, the said security shall be appropriated towards duty of customs payable on such imports but for this exemption. (b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and
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	(c) In the case of imports by a Private Sector Project, the quantity, total value, description and specifications of the imported goods are certified by the Chief Executive Officer of such project.
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7. On a perusal of the records, it is seen that the appellant has produced the advertisement to evidence that Neyveli Lignite Corporation Limited called for International Competitive Bidding. The letter No.8/11/2003-S.Th dated 13th February 2012 signed by the Under Secretary, Ministry of Power, evidence that Neyveli Lignite Corporation's Tuticorin Thermal Power Project 2 X 500 W has been granted Mega Power Project Status. The purchase orders issued by M/s.Bharat Heavy Electricals Limited in favour of the Appellant evidence that Tuticorin 2 X 500 MW is a deemed export contract Mega Power Project and won against International Competitive Bidding and indicate that excise duty is exempted. In the invoices of the appellant the above purchase orders are correctly mentioned, and when all such documents are considered together, it evidences that the goods supplied are against International Competitive Bidding.
8. We further observe that the description of goods against Sl.No.336 in the notification No.12/2012-CE dated 17.03.2012, namely "All goods supplied against International Competitive Bidding" grant the exemption to the goods supplied, and is not dependent on from whom the supply originates, as long as such supply is against International Competitive Bidding. Therefore, the goods consigned to Neyveli Lignite Corporation, Tuticorin for the Tuticorin Thermal Power Project does satisfy the aforementioned description of goods against Sl.No.336. The appellate authority too does not

have any quarrel in this regard and does not dispute the fact that the supplies made by the appellant are against International Competitive Bidding and thus had no reservations about examining the appellant's entitlement to the benefit of sl.no.336 so claimed on this count. However, he has chosen to deny the benefit of Sl.No.336 of the exemption notification No.12/2012-CE ibid on the ground that the condition 41 stipulated against Sl.No.336 has not been fulfilled by the Appellant by erroneously relying on the proviso inserted in the said condition, which was not in existence during the relevant period, and which mandated that the condition 93 of the customs notification No.12/2012-Cus would apply mutatis mutandis for claiming the benefit of sl.no.336 of the excise notification no.12/2012-CE ibid .

9. We find that the period involved in this refund claim is March 2013 whereas the condition inserted in the proviso was by notification No. 12/2015-C.E., dated 1-3-2015, and thus would not govern the aforementioned period. During March 2013, the requirement of condition 41 was for the goods to be exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India. Thus, by the very existence of a customs exemption notification simpliciter, namely, by virtue of the exemption provided at Sl.No.507 of the notification No.12/2012-Cus dated 17-03-2012, the said condition 41 as it existed for the relevant period, stood satisfied, so as to entitle the appellant to the benefit of Sl.No.336 of the notification No.12/2012-CE dated 17-03-2012. Therefore,

we are of the view that the learned Appellate Authority erred in placing reliance on the proviso that came to be inserted subsequently by notification No. 12/2015-C.E., dated 1-3-2015, for denying the appellant the benefit of the said Sl.No.336 of the aforementioned Notification No.12/2012-CE *ibid*.

10. The learned Authorised Representative has pointed out that the original authority has also denied the benefit on the ground that the Appellant has not discharged the burden of proof to overcome the bar of unjust enrichment. We find that the learned appellate authority has not given any findings against the appellant on this count. The appellant has annexed a chartered accountant's certificate dated 23.01.2014, which certifies that on examination of the appellant's account the appellant has not received any funds from the customer and that the examination has been carried out according to standard auditing practices. The duty of Rs.2,27,352/- paid in March 2013 is the amount being claimed as refund. It is pertinent that the clearances of the goods originally were without payment of duty claiming the benefit of the exemption notification and duty was paid as per the directions of the jurisdictional superintendent. When the customer is aware of its entitlement to exemption it stands to reason that they will not entertain a request by the appellant to recoup the duty that was paid on the jurisdictional officer's directions. In such circumstances, we are of the view that there is no reason to disbelieve the CA certificate enclosed to the appeal paperbook to show that the duty paid has not been passed on and it merits

acceptance as sufficient proof that the refund due to the appellant is not hit by the bar of unjust enrichment.

Appeal E/40464/2016

11. The appellant has preferred the appeal E/40464/2016 being aggrieved by the impugned order in appeal No.431/2015 dated 21.12.2015 by which the learned appellate authority has upheld the order in original rejecting their refund claim premised on the claim of benefit of exemption notification No.108/95 C.E. dated 28-08-1995 as amended on grounds of non-production of the necessary certificate at the time of clearance of goods and non-discharge of burden of proof cast on them to overcome the bar of unjust enrichment.
12. The facts in brief are that the appellant cleared goods for project financed by Asian Development Bank and hence as per Notification No.108/95-CE dated 28.08.1995, such goods are eligible for exemption from excise duty. As per the conditions of the notification, the manufacturer ought to produce the necessary certificate to the jurisdictional Assistant Commissioner to claim the exemption. However, at the time of clearance of goods since they didn't receive the necessary certificate from their customer, they cleared the goods on payment of duty. Subsequently, they have produced the required certificate and claimed refund of the duty of Rs.1,39,050/- paid on clearances made in February 2013 and June 2013, vide a refund claim dated 14.02.2014, given their entitlement to the benefit of the aforementioned notification. The show cause notice issued proposing to reject the refund was replied to by the appellant. Consequent to a personal hearing granted, the adjudicating authority, though recording that the

appellant has furnished the certificate with the refund claim, held that they are not entitled to the exemption and consequential refund of duty paid, as they have not fulfilled the condition of furnishing the necessary certificate before clearance of the goods. The adjudicating authority also found that the appellant had not established that the incidence of the duty for which refund claim has been filed was not passed on by the appellant to any other person. The appellate authority held that the contention of the Appellant that non production of the necessary certificate at the time of clearance of goods is a procedural lapse is not correct and further the appellant has not discharged the burden of proof cast on them that they have not passed on the duty on to their buyer, and went on to uphold the order in original on merits.

13. The learned counsel for the appellant submitted that the appellant, as a sub vendor, supplied common meter reading instruments manufactured by them to M/s M.P Madhya Kshetra Vidyut Vitram Co Ltd an undertaking of Govt. of Madhya Pradesh who were engaged in the execution of a project financed by Asian Development Bank, through the vendor M/S Shyam Indus Power Solutions Pvt Ltd.

14. He would submit that the appellant availed exemption under Notification No. 108/95-C.E., dated 28-8-1995 and in so far as the condition therein regarding production of certificate before clearance of the goods, it has been consistently held by the Tribunal that such a condition is procedural, and exemption is not deniable on this count. He placed reliance on the decisions in *Modern Laboratories v. Commissioner of Central Excise, Indore*, reported in [2017 (358) E.L.T. 1179 (Tri. - Del.)], *Commissioner*

of Cus., Bangalore v. Integra Micro Systems (P) Ltd, [2005 (180) E.L.T. 174 (Tri.-Bang.)], Bajaj Tempo Ltd. v. Commissioner of Central Excise, Indore, [2004 (165) E.L.T. 323 (Tri.- Del.)] and Commissioner of C.Ex, Chennai vs. Dynaspede Integrated Systems Ltd, [2002 (147) E.L.T. 541 (Tri. - Chennai)].

15. He further submits that as regards unjust enrichment, necessary certificate from the Chartered Accountant was submitted in the paper book and that the duty was borne by the appellant and was not passed on to anybody. He also placed reliance on a letter from the appellant's customer Shyam Indus Power Solutions Pvt Ltd wherein they have referred to the excise duty exemption certificate provided consequent to their supply being to "Madhya Pradesh Energy Efficiency Improvement Investment Programme" financed by the Asian Development Bank and categorically stating that excise duty will not be paid to the appellant given that the exemption is mentioned in their purchase order citing the relevant exemption notification no.108/95 dated 28.08.1995.
16. Learned authorized representative reiterated the findings of the learned appellate authority and emphasized that the refund had been denied also on the ground of non-discharge of burden of proof required to overcome the bar of unjust enrichment.
17. The Notification No.108/95-CE dated 28-08-1995 as amended, provides exemption to goods supplied to UN or an International Organization and the condition, *to the extant relevant for the present discussion*, stipulates as under: -

"In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944, (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central

Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use or supplied to the projects financed by the said United Nations or an international organisation and approved by the Government of India, from the whole of -

- (i) the duty of excise leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944); and*
- (ii) the additional duty of excise leviable thereon under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) :*

Provided that before clearance of the said goods, the manufacturer produces before the Assistant Commissioner of Central Excise having jurisdiction over his factory,-

(a) xxxxx

(b) xxxxx

(c) in case the said goods are intended to be supplied to a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organisation, and

(i) if the said project has been approved by the Government of India, a certificate from the executive head of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Government of India, in the concerned Line Ministry in the Government of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and

(ii) if the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been approved by the Government of India for implementation by the concerned State Government.";

18. It is not contested that the goods cleared are for the use in the project financed by the Asian Development Bank, which is also duly approved by the Government of India. There is a letter No.MD/MK/ADB Cell/4996 dated 10.01.2013 of Madhya Pradesh Madhya Kshetra Vidyut Vitaran Co Ltd (MPMKVVCL) on record which has the excise duty exemption certificate no.168 dated 10.01.2013 issued to M/s. Shyam Indus Power Solution Pvt Ltd, the customer of the appellant as its enclosure. The excise duty certificate indicates that the appellant is a sub vendor of M/s.

Shyam Indus Power Solution Pvt Ltd. The excise duty certificate further certifies that the said equipment and material are intended for use by MPMKVVCL and that it is to be financed by Asian Development Bank through loan No.2732-IND duly approved by the Government of India. The certificate also states that it is issued in pursuance of the requirement under Notification No.108/95-CE dated 28-08-1995 as amended and that excise duty exemption may be allowed against the above supplies by the main contractor sub-contractor as listed in Annexure I. The annexure indicates the name of the appellant as sub vendor and also the goods that are to be supplied by the appellant. The said excise duty certificate is also seen signed by the Head of the Project implementing authority, the Managing Director of MPMKVVCL, the Secretary (Energy) of the Government of Madhya Pradesh and the Secretary (Finance), Government of Madhya Pradesh. The show cause notice issued, in paragraph 2, also concedes that the appellant has furnished the aforementioned letter of MPMKVVCL dated 10.01.2013 and the excise duty exemption certificate along with the copies of the invoices, purchase orders and ER1 returns.

19. The fact that the appellant had not produced the said certificate at the time of clearance of goods has weighed with the learned appellate authority and he has expressed his disagreement with the appellant's contention that it is a procedural lapse while rejecting the claim.

20. We find that a constitution bench of the Hon'ble Supreme Court in ***Commissioner of C.Ex, New Delhi v Hari Chand Shri Gopal, reported in [2010 (260) ELT 3 (SC)]*** has held as under: -

"23. Of course, some of the provisions of an exemption notification may be directory in nature and some are of mandatory in nature. A distinction between provisions of statute which are of substantive character and were built in with certain specific objectives of policy, on the one hand, and those which are merely procedural and technical in their nature, on the other, must be kept clearly distinguished. In *Tata Iron and Steel Co. Ltd.* (supra), this Court held that the principles as regard construction of an exemption notification are no longer *res integra*; whereas the eligibility clause in relation to an exemption notification is given strict meaning wherefor the notification has to be interpreted in terms of its language, once an assessee satisfies the eligibility clause, the exemption clause therein may be construed literally. An eligibility criteria, therefore, deserves a strict construction, although construction of a condition thereof may be given a liberal meaning if the same is directory in nature."

21. When we apply the aforesaid principles to determine the appellant's entitlement to the benefit of exemption in the context of the appellant's transaction, it is found that to avail the exemption of the Notification No.108/95 dated 28-08-1995, which is in essence an exemption to goods supplied to UN or a specified International Organization, the eligibility clause would be satisfying the requirement namely, ***"in case the said goods are intended to be supplied to a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organization, and if the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been approved by the Government of India for implementation by the concerned State Government.***

22. **Since the exemption is to the goods supplied, the aforementioned certificate countersigned and issued in the manner stated would be the mandatory requirement that fulfills the eligibility clause and requires a strict compliance.** Once such a certificate has been issued and is in existence, the production of the same before the jurisdictional officer is only of a directory nature, and which being a procedural requirement to ensure the genuine nature of the transaction and that the goods are indeed intended for use as claimed, can be fulfilled even post facto. Indisputably the certificate dated 10.01.2013 so produced was contemporaneously in existence at the time of clearance of the goods, the said clearances being made in February 2013 and June 2013. The grievance is only on its subsequent production. We are of the view that the belated production of the certificate is a procedural lapse that is condonable and insufficient to deny the substantial benefit of the notification given these facts that the goods have been consigned clearly indicating the consignee address as MPMKVVCL in the invoices, there is no allegation that the goods have not been received or not put to their intended use, and the said excise duty exemption certificate, complete in all respects, was issued and in existence. We are therefore of the view that the benefit of the said exemption notification is required to be extended to the appellant.
23. Our aforesaid view also stands bolstered by the earlier decisions of this tribunal in ***Modern Laboratories v CCE, Indore, reported in [2017(358) ELT 1179]*** and ***CCE, Chennai v***

Dynaspede Integrated Systems Ltd, reported in [2002 (147) ELT 541 (Tri-Chennai)].

24. As regards the issue of unjust enrichment, we find that the appellant has also produced a chartered accountant certificate dated 31.10.2014 certifying inter-alia that the appellant had not received an amount of Rs.1,39,050/- from M/s. Shyam Indus Power Solutions Private limited and the same has been shown as outstanding receivable, and that the examination has been carried out according to standard auditing practices. There is also a letter dated 29.10.2024 stating that they have already given the appellant the excise duty exemption certificate and that the duty amount raised in the invoices of the appellant will not be paid to the appellant. The duty paid of Rs.1,39,050/- pertaining to the period February 2013 and June 2013, is being claimed as refund. The unjust enrichment allegation raised in the show cause notice is on the allegation that from the invoices it is seen that the burden of duty has been passed on to the customer. The customer who is aware of its entitlement to exemption and has provided the exemption certificate has categorically asserted that excise duty will not be paid to the appellant given that the exemption is mentioned in their purchase order citing the relevant exemption Notification No.108/95 dated 28.08.1995. In such circumstances, we are of the view that there is no reason to disbelieve the CA certificate enclosed to the appeal paperbook to show that the duty paid has not been passed on and it merits acceptance as sufficient proof that the refund due to the appellant is not hit by the bar of unjust enrichment.

25. In view of the foregoing facts borne out from the records and the discussions and findings stated above, we find that the appellant succeeds on merits in both the aforementioned appeals. Hence, the impugned Order-in-Appeal No. 452/2015 (CXA-II) dated 29.12.2015 and Order-in-Appeal No. 431/2015 (CXA-II) dated 21.12.2015 are set aside and both the appeals are allowed with consequential relief, as per law.

(Order pronounced in the open court on 13.12.2024)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)

psd