IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Customs Appeal No.75882 of 2021
[Virtual Mode of Hearing]

(Arising out of Order-in-Appeal No.10/CUS(A)/GHY/2021 dated 13.08.2021 passed by Commissioner(Appeasl), CGST, Central Excise & Customs, Guwahati.)

M/s. Multiplex Corporation
(B-7, Sector-3, Noida, Gautam Budh Nagar, Uttar Pradesh-201301.)

...Appellant

VERSUS

Commissioner of CGST, CX & Customs, Guwahati

.....Respondent

(1st & 2nd Floor, Kedar Road, Machhkowa, Guwahati-781001.)

APPEARANCE

Shri A.Bhatt, Advocate for the Appellant (s)

Shri S.Debnath, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

FINAL ORDER NO. 76058/2026

DATE OF HEARING : 06.08.2026
DATE OF DECISION : 10.08.2026

R. MURALIDHAR :

The Appellants have exported three consignments to Army Welfare Project Limited, Bhutan containing goods manufactured by them. The exports were carried out in July 2017 and August 2017. The appellants prepared their Invoice and also prepared Bhutan Invoice and exported the same. After the exports were completed, for the IGST paid by them, the appellants filed a refund claim of Rs.1,56,510/- on 06.02.2019. A Show Cause Notice was issued on 11.07.2019 seeking to know as to why the refund claim should not be rejected and why penalty should not be imposed on them for not following proper procedure.

2. After due process, the Adjudicating authority has rejected the refund claim and imposed penalty on the appellant. On appeal, the Commissioner(Appeals) has dismissed the appeal filed by the Appellant. Therefore, the Appellant is before the Tribunal.

3. The Ld.Counsel appearing on behalf of the Appellant submits that the CGST regime had come into force w.e.f. 01.07.2017. The new export procedures were not in proper place and the Appellant was not very clear about the procedure to be adopted for exporting the goods to Bhutan. Therefore, they have followed the same procedure whatever was specified for such exports to Bhutan prior to 30.06.2017. He submits that the goods were cleared under proper Tax Invoices showing the details of the overseas party, assessable value and IGST details. Apart from this, they have also prepared the Bhutan invoices giving all the details. The container has been sealed by the CGST officials at the factory premises of the Appellant. Subsequently, along with Bhutan invoices and Appellant’s invoices, the goods have been dispatched by land transport mode. The Revenue and Customs Check Post authorities have checked and passed the consignment for onward movement to Bhutan. Subsequently, the Import Declaration towards having received the goods at Bhutan has also been received. The Ld.Counsel submits that if all these documents are taken up together for consideration, it will be seen that the Appellant has made all efforts to fulfill the statutory conditions for exports to Bhutan. However, the lower authorities have taken a stand that since Shipping Bill was not prepared for such exports and the refund claim was rejected. The Appellant has also been imposed with a penalty of Rs.1.00 Lakh. He submits that the exports have taken place immediately after coming into effect of the CGST regime, when proper guidelines were not available for exports to Bhutan. Therefore, even if Shipping Bills were not filed by the

Appellant, the same should be treated as a procedural lapse on the part of the Appellant. The actual exports and payment of IGST is not disputed. Considering these factual details, it is prayed that the impugned order may be set aside and the Appeal may be allowed.

4. The Ld.AR for the Department reiterates the findings of the lower authorities. He submits that w.e.f. 01.07.2017, the procedure for exports to Bhutan has been modified. As per the revised procedure the exporters are required to file the Shipping Bill and the IGST gets refunded to them based on the entries made in the Shipping Bill. Therefore, he justifies the rejection of refund and imposing of penalty on the Appellant.

5. Heard both sides, perused the Appeal papers and documentary evidence placed before me.

6. I have gone through the tax invoices prepared by the Appellant, the Bhutan invoices prepared by them, details of the consignments being signed by the CGST officials and the details of import declaration from India certified by Bhutan authorities. The sample set in respect of one consignment is extracted below :-

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TAX INVOICE (DUPLICATE FOR TRANSPORTER)
(SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST)

ultiplex Corporation
Sector-3,Noida -201301
Gautam Budh Nagar
Pradesh,Code : 09
GSTIN/UIN. 09AAAFM8990K1ZM
mail . papertubecans@gmail.com

Invoice No: GST/14	Dated: 14-Jul-2017
Delivery Note	Mode/Terms of Payment
Supplier's Ref: GST/14	Other Reference(s)
Buyer's Order No.: AWP/HO/PM12017100068	Dated: 22-Jun-2017
Despatch Document No	Delivery Note Date
Despatched through: HR 38R 0175	Destination: Gelephu
Vessel/Flight No	Place of receipt by shipper:
City/Port of Loading	City/Port of Discharge
Country BHUTAN	
Terms of Delivery	

Consignee
Army Welfare Project Limited
Gelephu Distillery,Gelephu Bhutan, Post Box No.
, Phone No 00975-6-251046/252216, Fax No.
0975-6-251100
Fax No.00975-251100
TIN/IT No :

Buyer (if other than consignee)
Army Welfare Project Limited
Gelephu Distillery,Gelephu Bhutan, Post Box No.203,

TIN/IT No
Place of Supply :

Contact : 00975-6-251046 /252216
Fax 00975-6-251100

Country of Origin of Goods: India
Country of Final Destination: BHUTAN

No. & Kind of Pkgs	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Disc %	Amount
600	COMPOSITE CONTAINERS 750ml Bhutan Grain Whisky Canistor 97mm Composite with Label 97mm x 278mm	48195090	12 %	18,000.00 Nos.	23.50	Nos		4,23,000.00
	IGST				12 %			50,760.00
	Total			18,000.00 Nos.				₹ 4,73,760.00

471 07/8/2017

E. & O.E

Amount Chargeable (in words)
Indian Rupees Four Lakh Seventy Three Thousand Seven Hundred Sixty Only

HSN/SAC	Taxable Value	Integrated Tax Rate	Integrated Tax Amount
48195090	4,23,000.00	12%	50,760.00
Total	4,23,000.00		50,760.00

Tax Amount (in words) : Indian Rupees Fifty Thousand Seven Hundred Sixty Only

Company's PAN AAAFM8990K

for Multiplex Corporation
B-7, Sector-3, Noida (U.P.)

BHUTAN INVOICE No. 04/2017-18 dt 14-07-2017

For Multiplex Corporation
Authorised Signatory

DUPLICATE
TRIPLICATE
QUADRUPLICATE
EXTRA COPY

Invoice of goods liable to Goods & Service Tax in India transmitted under Goods & Service Tax Seal to Bhutan
(SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST)

Tax Invoice No. GST/14 Dated 14/07/2017

Range II, Division I, Commissionerate NOIDA-201301 from MULTIPLEX CORPORATION (GSTIN/UIN No. 09AAAFM8990K1ZM) B-7, Sector-3, Noida, Uttar Pradesh (India) factory by LAND through the Border Post of.-DATHGHARAY, DISTT.-CHIRANG, ASSAM. (Merchant's Name) M/s ARMY WELFARE PROJECT LIMITED, GELEPHU DISTILLERY, GELEPHU BHUTAN, Post Box No. 203, BHUTAN.

Marks and numbers of packages	Numbers of Packages	Numbers and description of packages	Description of good with HSN	Quantity in Nos.	Value (words and figures	Rate of GST	Amount of duty paid of payable (In Words and figures)	Number and date of document under which IGST was paid or is payable	Gross weight of packages	Number and date of railway receipt, if any
Bhutan Grain Whisky Cartons-01 600	01 to 600 Nos.Packages	600 Nos.Packages	Composite Canister (97mmx278mm) 48195090	18,000	423,000.00 Four Lac Twenty Three Thousand Only	12.%	50,760.00 Fifty Thousand Seven Hundred Sixty Only	GST-14 dt.14-07-2017	3300.00Kg	GR NO-168500024 dt. 14-07-2017

I/We hereby declare that the above-mentioned particulars are true and correctly stated and that the consignment of goods is intended for export to Bhutan (place) and shall not be diverted en route to any other country.

Vehicle No. HR 38 R 0175
Seal No. 3203 & 3204
Place: Noida-Uttar Pradesh, (India)-201301
Date: 14/07/2017

07/08/2017

Store Section
AWPL, Gelephu Distillery

Signature of the authorised agent.

AWPL, Gelephu Distillery

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BHUTAN INVOICE No. 05/2017-18 dt 19-07-2017

18 Serial No. 17, 42, 190, 232, 599, 211, 71, 11, 281, 267 & 92 verified physically & found in order. counter signed

Rex No. 04 dt 14.07.2017/R-1/DIV. 1/NOIDA/2017-18

2) Certified that the above-mentioned packages have been identified by me and sealed with the GST seal under my supervision.

Signature and designation of the Officer of Goods & Service Tax

(पतंजलि कुमार / PATANJALI KUMAR) 2017
निरीक्षक / Inspector
केन्द्रीय वस्तु एवं सेवा कर
CENTRAL GOODS & SERVICES TAX
रेंज-1, मण्डल-1, नोएडा
Range-1, Div.-I, Noida

14/8/17

Superintendent
Central Excise,
Range IV, Division-I,
Noida-I

Running Serial No
Date 14.07.2017

(to be given in red ink and encircled by the Border Examiner)

Certified that the above-mentioned consignment has been duly identified by me and has passed the Border Customs Post.

Serial number of the Border Customs Post to be written in red ink (prominently encircled)

607/044/NTHSB
5.8.17

5/8/17

Superintendent
CUSTOMS STATION

Signature and designation of the Indian Officer-in-charge of the Border Customs Post AND CUSTOMS STATION HALISAR Haldsar

3) Certified that the above-mentioned consignment/packages have been duly identified by me and have been received and accounted for in , Bhutan.

CUSTOMS

Signature and designation (with official seal) of Bhutan Customs Officer.

Check

Attested

For Multiplex Corporation

Authorised Signatory

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IMPORT DECLARATION FOR IMPORTS FROM INDIA

Book No.: 2017/29

Importer Type

BIEC No

To be Re-Exported: No

Transporter Airline

No of Packages

Invoice No: GST/14

Agent: PARBATI POUREL

Page No.: 15

TPN/AC/CC/D/PP No.: C20-000-0X

Date:

Not Later Than:

Vehicle/FlightNo: HR 38R 0175

GrossWeight (kg):

Invoice Date: 14/07/2017

Entry No : DRC47-20173085

Entry Point: Gelephu Gate

Name of the Importer: Army Welfare Project Limited

Has been Re-imported: No

Challan/AWB/TagNo:

Market Source: Factory

Invoice Value: 473760

W/h Entry No:

Entry Date : 05/08/2017

EDF No:/

Date :

Supplier: Multiplex Corporation

Temp. Regn .No:

HS Code	Commodity Description	Unit	Quantity	Assessable Value(FOB) In Nu.	Sales Tax Rate (%)	Sales Tax Amount	Green Tax Rate (%)	Green Tax Amount	Depot Surcharge Rate /Unit	Depot Surcharge Amount	Excise Rate (%)	Excise Assessable Value/Qty.	Excise Amount
[illegible]	Cartons, boxes and cases, of corrugated paper or p	KGM	3,300.00	423,000.00			0	0.00					50,760.
	Total :			423,000.00				0.00					507

Remarks:

I/We declare that information given on this declaration and attached documents are true and correct. In case the declaration is found to be untrue & incorrect, I/We shall be liable for fines, penalties & prosecution as per the Sales Tax, Customs & Excise Act, 2000.

Signature of Importer/Agent :of I Date:

Official Use

Temporary registration done by

Physical verification done by

Permanent registration done by

Receipt No/Ref :

Receipt Date:

7. From the documents it is seen that the Tax Invoice has been certified by the Revenue at Customs Check Post, Gilepho, Bhutan. The Bhutan Invoice shows the details of the sealing of the container by the CGST Superintendent. After the goods have reached the importer, the Import Declaration for Imports from India is certified by the officials. A harmonious reading of the above documents would show that though the Appellant has not followed the new procedure prescribed requiring the exporter to file Shipping Bills, he has prepared all the requisite documents as per the earlier procedure. Neither the CGST official sealing the container nor the border Checkpost officials allowing the consignment to go out of India, have raised any objection towards non-filing of Shipping Bills. If this procedure followed was not correct, the appellant should have been guided to follow the new correct procedure, which has not been done in this case. Therefore, the lapse, if any, the same is required to be equally attributed to the CGST and Customs officials also. This being the case, I do not find any reason as to why the lower authorities have imposed penalty of Rs.1.00 Lakh on the Appellant. Finding no justification whatsoever for this penalty, I set aside the same.

8. So far as the refund is concerned there is no dispute that the IGST has been paid by the Appellant as can be seen from the tax invoices. Even in the Order-in-Original and Order-in-Appeal there is no dispute about any non-payment of IGST. The details of documentary evidence submitted by the appellant in respect of the three consignments is as per the following table :

Sl. No	Tax Invoice No. & Date	Page No.	Bhutan Invoice No. & Date	Page No.	Date of Examination and sealing endorsement by the officer of CGST Noida	Page No.	Date of Examination by the officer of Land Customs Station, Hatisar	Page No.	Bhutan Import Declaration No. & Date	Page No.
1	GST/14 dated 14.07.2017	59	04/2017-18 dated 14.07.2017	80-81	14.07.2017	81	05.08.2017	81	2017129 dated 05.08.2017	58
2	GST/23 dated 19.07.2017	62	05/2017-18 dated 19.07.2017	82-83	19.07.2017	83	29.07.2017	83	2017125 dated 29.07.2017	61
3	GST/86 dated 14.08.2017	65	06/2017-18 dated 14.08.2017	84-85	14.08.2017	85	22.08.2017	85	2017135 dated 22.08.2017	64

9. In view of the foregoing discussions, the Appellant is eligible for refund of the IGST paid by them along with applicable interest. Accordingly, I set aside the impugned order and direct the Revenue to grant the refund of the IGST paid by the Appellant along with the applicant interest within 8(eight) weeks from the date of receipt of this order. The Appellant would be eligible for interest for the period from three months from the date of filing (06.02.2019) of the refund claim till the refund is paid by the adjudicating authority.

10. The Appeal stands allowed on the above terms.

(Order pronounced in the open court on 10.08.2026.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

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