CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Miscellaneous Application No. 85225 of 2021

(On behalf of Appellant)

In

Excise Appeal No. 1809 of 2011

(Arising out of Order-in-Appeal No. PIII/RS/275/2011 dated 26.09.2011 passed by the Commissioner of Central Excise (Appeals), Pune-III.)

M/s. Jubiliant Ingrevia Ltd. ....Appellant
(Formerly known as M/s. Jubilant Life Sciences Ltd.)
Plot No. 1A, Sector-16A, NOIDA,
Dist. – Gautam Budh Nagar,
U.P. 201 301

VERSUS

Commissioner of Customs, Excise & Service Tax, Pune-III ....Respondent
ICE House, 41-A, Sasson Road,
Opposite Wadia College,
Pune – 411 001

WITH

Misc. Application Nos. (ii) Excise/Miscellaneous/85221/2021 in Excise Appeal No. 351/2012 (M/s. Jubilant Life Sciences Ltd.); (iii) Excise/Miscellaneous/85219/2021 in Excise Appeal No. 949/2012 (M/s. Jubilant Life Sciences Ltd.); (iv) Excise Appeal No. 1354/2011 (M/s. Jubilant Life Sciences Ltd.); (v) Excise Appeal No. 1355/2011 (M/s. Jubilant Life Sciences Ltd.)

(Arising out of Order-in-Appeal No. PIII/RS/370/2011 dated 15.12.2011, PIII/RS/95/2012 dated 22.03.2012 and PIII/RS/93-95/2011 dated 25.05.2011 passed by the Commissioner of Central Excise (Appeals), Pune-III.)

AND

Excise Appeal No. 1356 of 2011

(Arising out of Order-in-Appeal No. PIII/RS/93-95/2011 dated 25.05.2011 passed by the Commissioner of Central Excise (Appeals), Pune-III.)

M/s. Jubilant Life Sciences Ltd. ....Appellant
(Presently Known as Jubiliant Ingrevia Ltd.)
Plot No. 1A, Sector-16A, NOIDA,
Dist. – Gautam Budh Nagar,
U.P. 201 301

VERSUS

Commissioner of Customs, Excise & Service Tax, Pune-III ....Respondent
ICE House, 41-A, Sasson Road,
Opposite Wadia College,
Pune – 411 001

APPERANCE:

Shri Rajesh Ostwal, Advocate for the Appellant

Shri Sunil Kumar Katiyar, Assistant Commissioner with
Shri P.K. Acharya, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85699-85704/2023

Date of Hearing: 11.04.2023
Date of Decision: 11.04.2023

PER: DR. SUVENDU KUMAR PATI

Legality of the order passed by the Commissioner of Central Excise (Appeals), Pune-III confirming the order of the Original Authority passed in respect of rejection of refund claim of Rs.3,94,72,348/- of the Appellant limited to the extent of credits taken on inputs used for manufacture of finished goods cleared to SEZ unit and 100% EOU on the ground that physical export by 100% EOU was not established, is assailed in these six appeals.

2. Factual backdrop of this case runs as follows.

2.1 Appellant effected export clearance of certain acids under bond to overseas buyers and also cleared some of it to 100% EOU. It had filed refund claims under Rule 5 of the CENVAT Credit Rules, 2004 read with Notification No. 5/2006-CE (NT) dated 14.03.2006 for every quarter periodically starting from July, 2009 to December, 2010. Vide six adjudication orders, it's refund claim to the extent of inputs used towards clearances of finished goods to SEZ and 100% EOU were denied and Appellant's unsuccessful attempt before the Commissioner (Appeals) has brought the dispute to the present forum.

3. We have heard submissions from both the sides. Learned Counsel for the Appellant Mr. Rajesh Ostwal has explained same subsequent developments in these cases to the Bench concerning satisfaction of the claim of the Appellant through the process of transition of credits into the Electronic Credit Ledger introduced w.e.f. 01.07.2017 during transition to GST regime. He candidly submitted that during the relevant period there was no requirement under Notification No. 5/2006-CE (NT) dated 14.03.2006 to debit CENVAT Credit account to the extent of amount claimed as refund under Section 5 of CENVAT Credit Rules, 2004, for which the amount that lying in the credit of Appellant in its CENVAT Credit account was brought into the Electronic Credit Ledger *vide* Form No. GST TRAN–1, as per specific transitional provision available under Section 140 of

CGST Act, 2017 and migration being successful unutilised credits were carried forward to the Appellant's account including the claimed amount that was sought for refund but was rejected by the Commissioner (Appeals), against which appeals were originally preferred.

4. Having regard to the submissions that clearly established that the claim of the Appellant needs no further consideration after the relief sought in these appeals have already received by the Appellant through this new mechanism of transitional provision, we accept the Appellant's request, and dismiss these six appeals, in the presence of learned Authorised Representative, without going into its merit as those have become infructuous.

5. Three miscellaneous applications for change of name of the Appellant from M/s. Jubilant Life Sciences Ltd. to M/s. Jubiliant Ingrevia Ltd. are allowed and given effect in the Cause Title.

(Operative portion of the order pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Prasad