

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. I

EXCISE APPEAL NO. 52419 OF 2022

(Arising out of Order-in-Original No. 69-141-2022-CE dated 25.08.2022 passed by the Additional Director General (Adjudication), New Delhi)

Denso India Private Limited

Noida Dadri Road, Tilpatta, Tehsil Dadri,
Gautam Budh Nagar – 203 205
Uttar Pradesh

....Appellant

VERSUS

Additional Director General (Adjudication)

Directorate General of GST Intelligence
West Block-Viii, Wing-6,
2nd Floor, R.K. Puram
New Delhi – 110066

....Respondent

WITH

E/52247/2022	E/52252/2022	E/52258/2022	E/52297/2022
E/52248/2022	E/52254/2022	E/52267/2022	E/52298/2022
E/52249/2022	E/52255/2022	E/52268/2022	E/52299/2022
E/52250/2022	E/52256/2022	E/52273/2022	E/50004/2023
E/52251/2022	E/52257/2022	E/52296/2022	

WITH

E/52389/2022	E/52413/2022	E/52432/2022	E/50044/2023
E/52390/2022	E/52414/2022	E/52433/2022	E/50055/2023
E/52391/2022	E/52415/2022	E/52434/2022	E/50056/2023
E/52392/2022	E/52416/2022	E/52435/2022	E/51271/2023
E/52393/2022	E/52417/2022	E/52436/2022	E/51272/2023
E/52394/2022	E/52418/2022	E/52437/2022	E/51273/2023
E/52395/2022	E/52420/2022	E/52438/2022	E/51274/2023
E/52396/2022	E/52421/2022	E/52439/2022	E/51275/2023
E/52397/2022	E/52422/2022	E/52440/2022	E/51276/2023
E/52398/2022	E/52423/2022	E/52441/2022	E/51277/2023
E/52399/2022	E/52424/2022	E/52442/2022	E/51729/2023
E/52400/2022	E/52425/2022	E/52443/2022	E/53920/2023
E/52407/2022	E/52426/2022	E/52444/2022	E/53921/2023
E/52408/2022	E/52428/2022	E/52445/2022	E/53922/2023
E/52409/2022	E/52429/2022	E/52470/2022	E/52410/2022
E/52430/2022	E/52471/2022	E/52412/2022	E/52431/2022
E/50028/2023			

WITH

E/52406/2022	E/52411/2022	E/52427/2022	E/52472/2022
E/51985/2023			

WITH

E/51739/2023	E/51964/2023	E/52491/2023	E/52873/2023
E/51952/2023	E/51965/2023	E/52492/2023	E/52874/2023
E/51953/2023	E/51966/2023	E/52632/2023	E/52875/2023
E/51954/2023	E/52481/2023	E/52637/2023	E/52876/2023
E/51955/2023	E/52482/2023	E/52638/2023	E/52877/2023
E/51956/2023	E/52483/2023	E/52639/2023	E/54676/2023
E/51957/2023	E/52484/2023	E/52640/2023	E/54744/2023
E/51958/2023	E/52485/2023	E/52641/2023	E/54746/2023
E/51959/2023	E/52486/2023	E/52642/2023	E/54969/2023
E/51960/2023	E/52487/2023	E/52643/2023	E/54970/2023
E/51961/2023	E/52488/2023	E/52644/2023	E/55218/2023
E/51962/2023	E/52489/2023	E/52645/2023	E/51963/2023
E/52490/2023	E/52872/2023		

WITH

E/53887/2023	E/53896/2023	E/53905/2023	E/53914/2023
E/53888/2023	E/53897/2023	E/53906/2023	E/53915/2023
E/53889/2023	E/53898/2023	E/53907/2023	E/54968/2023
E/53890/2023	E/53899/2023	E/53908/2023	E/54971/2023
E/53891/2023	E/53900/2023	E/53909/2023	E/55092/2023
E/53892/2023	E/53901/2023	E/53910/2023	E/55262/2023
E/53893/2023	E/53902/2023	E/53911/2023	E/55264/2023
E/53894/2023	E/53903/2023	E/53912/2023	E/55266/2023
E/53895/2023	E/53904/2023	E/53913/2023	E/55366/2023

WITH

E/54767/2023

E/54799/2023

WITH

E/54985/2023	E/54995/2023	E/54998/2023	E/55042/2023
E/54993/2023	E/54996/2023	E/54999/2023	E/55093/2023
E/54994/2023	E/54997/2023	E/55001/2023	E/55107/2023

WITH

E/54992/2023

E/55000/2023

E/55038/2023

AND

E/55313/2023	E/55318/2023	E/55319/2023	E/55328/2023
E/55317/2023			

APPEARANCE:

Shri B.L. Narasimhan, Shri S.C. Vaidyanathan, Shri Puneet Bansal, Shri Deepak Suneja, Shri Dhanur Gupta, Shri Anu Thakur, Shri Lalitendra Gulani, Shri Vikas Agarwal with Shri Manish Sachdeva, Shri Rajeev Agnihotri, Shri Shashi Mathew, Shri Rakesh Bhola and Shri Mihir Deshmukh, Advocates for the Appellants.

Shri Rakesh Agarwal, Authorized Representative of the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING: 10.01.2024

DATE OF DECISION: 12.03.2024

FINAL ORDER NO's. 55140-55337/2024

JUSTICE DILIP GUPTA :

The issue involved in all the aforesaid appeals that have been filed by vendors of Maruti Suzuki India Limited¹, which is engaged in the manufacture of motor vehicles and procures the desired parts and components from vendors, is whether the notional cost of drawings and designs supplied free of cost by Maruti to the vendors should be included in the assessable value of parts or components manufactured by vendors and cleared to Maruti for the purpose of payment of central excise duty.

2. According to the vendors, parts or components, being an engineering product, are required to be made as per the requirement of Maruti and it is for this reason that Maruti provides the specifications of the parts or components in the form of drawings free of cost to the potential vendors and seeks quotations. The specifications enable the potential vendors to properly understand

1. **Maruti**

the requirements and provide the best price quotations for the manufacture and supply of the desired parts or components. Once the vendor is selected and a letter of intent is issued, the vendor prepares detailed drawings and designs for the products to be supplied, corresponding to the specifications received from Maruti. The final products are then manufactured with the help of detailed drawings and designs prepared by the vendors. According to the vendors, the cost incurred by them towards the manufacturing activity includes the development cost incurred in the preparation of the detailed drawings and designs by them.

3. The department, however, believed that the cost of the specifications supplied by Maruti to the vendors free of cost should be included in the assessable value of the final products manufactured by the vendors in terms of rule 6 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000². Accordingly, show cause notices were issued to the vendors. The adjudicating authority confirmed the duty demand holding that the cost of the specifications provided by Maruti has to be included in the assessable value of the product manufactured by the vendors and cleared to Maruti.

4. It has, therefore, to be determined whether the notional cost of specifications in the form of drawings and designs supplied free of cost by Maruti to the potential vendors should be included in the assessable value of the parts or components manufactured by the vendors and cleared to Maruti for their motor vehicles.

5. To appreciate this issue, it would be necessary to narrate the factual dispute and for this purpose the facts of Excise Appeal No.

2. The 2000 Valuation Rules

52419 of 2022 filed by Denso India Private Limited³ are narrated.

6. According to the appellant, the process of procurement of the desired parts or components by Maruti begins by inviting quotations from different manufacturers. For this, the Research and Development team of Maruti, in consultation with the Supply Chain and Quality Assurance team of Maruti, first shortlists the potential vendors for a particular part or component. Thereafter, the Research and Development team transfers the specifications of the said part or component in the form of drawings and two-dimensional/three-dimensional designs⁴ along with other relevant details in a web-based software. The specifications of the desired part or component, for which Maruti does not charge any amount, are shared through the web-based software with all the potential vendors. The Supply Chain team requests the shortlisted potential vendors to provide their price quotation for a particular part or component. This process is known as 'Request for Quotation'. The potential vendors provide price quotation to Maruti, which selects one or more vendors based on its technical evaluation and the price quoted.

7. The appellant was selected as the vendor for manufacture and supply of final products and consequently a letter of intent was issued to the appellant containing details of the products, price and terms and conditions of sale.

8. For the manufacture of the parts or component, the appellant has to propose detailed drawings and designs for which the appellant also received technical support from its parent company, namely, Denso Corporation, Japan. For this purpose various license

3. the appellant

4. the specifications

agreements were entered into from time to time for grant of a non-exclusive right to the appellant to manufacture, use and sell the licensed articles (including the final products) under a licensed patent and technical information owned by Denso Corporation, Japan. In terms of the said License Agreement, the appellant paid running royalty to Denso, Japan at the rate of 3% of the net sales of licensed articles (including the final products) in lieu of receipt and use of technical support. The appellant also paid service tax on such royalty amount under the reverse charge mechanism.

9. In few cases, where alternators are to be manufactured for a new model of vehicle, third parties prepare their own drawings and designs for the necessary tooling/ dies/moulds⁵ manufactured and sold to the appellant. The appellant sold the moulds to Maruti and Maruti, in turn, supplied the moulds to the appellant free of cost in terms of rule 4(5)(b) of the CENVAT Credit Rules, 2004⁶. The appellant, thereafter, manufactured the final products with the help of detailed drawings and designs as well as the moulds (wherever required) after amortising the cost of moulds and cleared the final products to Maruti on payment of the applicable central excise duty.

10. The appellant incorporated all costs incurred towards its manufacturing activity, including the development cost incurred towards preparation of the detailed drawings and designs. A copy of the Chartered Accountant certificate showing inclusion of such development cost for preparation of the detailed drawings and designs in the assessable value of the final products for payment of duty has been placed on record by the appellant.

5. Moulds

6. Credit Rules

11. According to the appellant, the aforesaid practice and valuation methodology was followed by the appellant since the time its unit was established and no dispute had ever been raised by the department regarding the valuation methodology during various audits of the appellant. The appellant has also stated that this methodology is being followed by other manufacturers who have filed the present appeals.

12. After conducting investigation against Maruti and after recording statement of an employee of the appellant, a show cause notice dated 19.03.2019 was issued by the Directorate General of GST Intelligence, Gurugram Zonal Unit to the appellant, proposing to demand central excise duty of Rs. 13,36,74,641 under section 11A(4) of the Central Excise Act, 1944⁷ by invoking the extended period of limitation, along with interest under section 11AA and penalty under section 11AC of the Excise Act read with rules 25 and 26 of the Central Excise Rules, 2002⁸. The show cause notice alleged that the cost of specifications supplied by Maruti to the appellant on free of cost basis should be included in the assessable value of the final products manufactured by the appellant in terms of rule 6 of the 2000 Valuation Rules read with rule 11 relying on the decision of Tribunal in **Commissioner of Central Excise, Jamshedpur vs. Tata Motors**⁹. The proposed duty demand was quantified by taking a percentage of the amount of running royalty and lump-sum royalty paid by Maruti to Suzuki Motor Corporation, Japan as the notional cost of the specifications provided by Maruti.

7. the Excise Act
8. the Excise Rules
9. 2009 (237) E.L.T. 147 (Tri-Kol)

13. The appellant filed a detailed reply to the show cause notice and further submitted additional written submissions before the adjudicating authority rebutting all the allegations contained in the show cause notice.

14. The adjudicating authority, by order dated 25.08.2022, confirmed the duty demand holding that the cost of specifications provided by Maruti is liable to be included in the assessable value of the final products manufactured by the appellant and cleared to Maruti during the period of dispute. However, the adjudicating authority partially dropped the proposed duty demand by holding that the amount of running royalty paid by Maruti to Suzuki Motor Corporation, Japan is not includible in the assessable value of the final products, but only the amount of lump-sum royalty is includible in such assessable value as the notional cost of specifications provided by Maruti. Accordingly, partial duty demand has been confirmed against the appellant under the extended period of limitation along with interest and penalty has also been imposed equal to the duty demand. The impugned order has dropped the proposal to impose penalty on the employees of Maruti.

15. The facts of the other appeals, except five Excise Appeal No's. 52406, 52411, 52427, 52472 of 2022 and Excise Appeal No. 51985 of 2023, are more or less similar. These five Excise Appeals have been filed by traders to whom show cause notices were also issued on the assumption that they are manufacturers and excise duty has been fastened upon them. One such trader, namely, Minda D-Ten India Pvt. Ltd. (Excise Appeal No. 52411 of 2022), at the time of recording of the statement on 20.12.2018, specifically stated that it was engaged in trading of car infotainment systems and did not

undertake manufacturing activities, but still a show cause notice was issued and though this fact that it was not a manufacturer but a trader was also brought to the notice of the adjudicating authority, the adjudicating authority without considering this submission confirmed the demand. Similar is the position with respect to the remaining four Excise Appeals which have also been filed by traders.

16. Details of the Excise Appeals, duty demand confirmed, date of show cause notice, period of dispute in appeal, period which is time barred, and the duty confirmed for the normal period is provided in a chart enclosed with this order.

17. The orders dated 29.07.2022, 25.08.2022, 30.11.2022, 30.12.2022, 10.01.2023, 23.02.2023, 30.03.2023 and 28.04.2023 passed by the adjudicating authority have been assailed in these appeals. The reasons that have been assigned for upholding the demand of differential central excise duty are similar. The relevant portion of one such order dated 25.08.2022 which has been assailed in Excise Appeal No. 52419 of 2022 filed by the appellant, is reproduced below:

"20.2**There is no doubt that the specification drawings/ Part design/ CAD provided by MSIL are technical drawings and MSIL incurs cost in getting the drawings which are engineering drawings** and fall under the category of "licensed information". Rule 6 of Excise Valuation (Determination of Price of Excisable Goods) Rules 2000 provides for the inclusion of value of any additional consideration flowing from the buyer. The drawings specifications/technical specifications etc. are covered under 'Licensed Information.....'. The said licensed Information has been procured by MSIL. on meeting obligations of royalty payments for each model of the car for the right

to use the licensed information. MSIL pays two types of royalty viz lump sum royalty and running royalty to M/s SMC in lieu of getting such "Licensed information". The amount of royalty paid by MSIL to SIMC is mentioned In para 8.5 and 8.6 of the SCN. Thus there is not an iota of doubt that MSIL is incurring cost in getting the licensed information i.e., drawings from SMC which is supplied to the vendors (Noticees No: 1) for manufacture of the components/parts.

20.3 ***** **When such licensed information i.e, the drawings are provided to the vendors free of cost there is an element of additional consideration flowing from MSIL to the vendors which is required to be added to the assessable value of the goods manufactured by Noticees No. 1 in terms of the provisions of Section 4(1)(b) read with Rule 6 of Excise Valuation (Determination of Price of Excisable Good) Rules 2000.**

20.5 **It has been contended by the Noticees** that Sh. Anil Sahani, DGM Finance of M/s MSIL in his five voluntary statements stated **that MSIL merely provided its requirement for the components to be manufactured to the vendors as it is a pre-requisite that the component must conform to the drawing/specification provided by MSIL. I find the contention that the MSIL issues only specifications of the final product, the Internal/child parts are developed and conceptualized by Notices itself does not make any difference as the amount of R&D Incurred by the Noticees on the drawing supplied by MSIL would any way is already accounted for in the assessable value of the final product. However the technical specification supplied by MSIL and cast incurred by MSIL is not included in the moulds/dies manufactured by the vendors. Whether it is shared by MSIL voluntarily or not has no relevance.** Whether the vendor is

working on the said specification in their own R&D centre to fine tune the said drawing or to design the child parts is of no consequence **as the initial specification / drawings that are supplied by MSIL and the cost incurred on such drawings remained to be included in the assessable value as discussed in paras above."**

(emphasis supplied)

18. After placing reliance upon a decision of the Tribunal in **AVTEC Ltd. vs. Commissioner of Central Excise, Indore¹⁰**, the adjudicating authority further held:

"20.8 ***** I find that the facts and circumstances of the instant case are similar to the above cited case law and therefore the said case law is applicable to the present case. The Tribunal has held that drawings are technical information and not simple arithmetical specifications to be followed by vendors and therefore the value of design, drawings and technical specifications is to be added in the value of goods cleared by the job worker. **The Noticee's pleas that the specification drawings provided by MSIL are not technical Information but simple specification is thus not acceptable. The Noticees themselves have admitted that they have received specification drawings from MSIL which is licensed information for manufacture of the components. In light of the above cited judicial pronouncements, I find that the value of the drawings and technical specifications provided by MSIL is required to be added to the assessable value of goods cleared by the Noticees. Under the circumstances, the entire battery of contentions shall require to be rejected as devoid of merits."**

10. 2017 (7) GSTL 115 (Tri-Del)

20.10 Thus in terms of Section 4(1)(b) read with Rule 6 the specifications / drawings / CAD given by MSIL to the Noticees qualify as additional consideration flowing from the buyer (MSIL) to the seller (vendors) for manufacture of part/component and such additional consideration is required to be included in the assessable value. Thus the contention of the Noticee that the Noticee satisfies all the conditions for adoption of transaction value under clause (a) of Section 4(1) of the Central Excise Act does not have any merit as the price is not the sole consideration and the assessable value needs to be worked out under Section 4(1)(b) read with Rule 6 of Central Excise Valuation (Determination of Price of Excisable Goods) Rules 2000."

(emphasis supplied)

19. Shri B.L. Narasimhan, learned counsel of the appellant assisted by Shri S.C. Vaidyanathan led the arguments on behalf of the appellants and made the following submissions :

- (i)** The entire proceedings initiated by the show cause notice which has culminated in the impugned order shows complete callousness and arbitrariness on the part of the department to somehow fasten huge duty liability on the appellant, without considering the correct factual aspects, even though pointed out at the time of investigation itself. Elaborating this submission, learned counsel pointed out that show cause notices were issued even to traders who had not even manufactured the components on the presumption that they were manufacturers and though even before the issuance of the show cause notice and also in reply to the show cause notice this factual position was pointed out but

neither the show cause notice or the adjudication order deal with this aspect;

- (ii)** The show cause notice refers to a specific purchase agreement of the year 2007, which has been enclosed as Annexure-19, but this agreement is not relevant to the dispute raised in this appeal;
- (iii)** The provisions of section 4(1)(b) of the Excise Act and rule 6 of the 2000 Valuation Rules are not invocable in the facts and circumstances of the case. Something can be treated as an additional consideration for the sale of the goods only when there exists a sale contract or at least an agreement to sell between the two parties and in term of such an agreement the buyer pays something more than the price agreed, either in cash or in kind, to the manufacturer. Anything which is supplied by the buyer to the manufacturer much before even identifying the potential manufacturer as the supplier can never be treated as an additional consideration for sale. In the present case, after the letter of intent was issued, nothing, except than the price of the goods, has been supplied or paid by Maruti to the appellant. It is also an admitted position in the show cause notice that when moulds or dies were supplied free of cost or at reduced cost by Maruti to the appellant, the value of the same was duly amortised in the value of the component and excise duty was paid on such value by the appellant. Hence, there is no additional consideration for sale received by the appellant from Maruti in the present case. Consequently, neither section 4(1)(b) of the Excise Act nor rule 6 of the 2000 Valuation Rules is invocable;

- (iv)** In the present case, the specifications and drawings were supplied by Maruti at the time of identification and short listing of the vendors for supply of parts or components of a particular model of vehicle. Thus, what is supplied by one party to another for obtaining the quotation at the time of the tender process, when the buyer seller relationship has not even fructified, can never be treated as an additional consideration for sale;
- (v)** The specifications provided by Maruti to the potential vendors can never be said to be either used in the production of the parts or components or necessary for the production of the parts or components within the meaning of rule 6 of the 2000 Valuation Rules;
- (vi)** Even otherwise, the value assigned to the specifications is incorrect in the absence of proper valuation mechanism and the assignment of the entire value of lump-sum royalty to specifications is incorrect as only a small portion of lump-sum royalty can be said to be attributed to the specifications supplied by Maruti;
- (vii)** Explanation (1) to rule 6 of the 2000 Valuation Rules is analogous to rule 10(1)(b) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007¹¹ [corresponding to Rule 9(1)(b) of the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988) and the true scope of the aforesaid clauses (ii) and (iv) of Explanation (1) to rule 6 of the 2000 Valuation Rules can be better understood by analysing the said provisions of the 2007 Customs Valuation Rules;
- (viii)** The decision of the Tribunal in **Commissioner of**

11. The 2007 Customs Valuation Rules

Central Excise, Jamshedpur vs. Tata Motors¹² and **AVTEC Ltd. vs. CCE, Indore;** and **AVTEC Ltd. vs. CCE, New Delhi¹³** relied upon by the department are not applicable to the facts and circumstances of the case;

- (ix)** The extended period of limitation under section 11A(4) of the Excise Act is not invocable in the present case;
- (x)** Penalties are also not imposable under section 11AC of the Excise Act;
- (xi)** The duty demand confirmed in respect of the vendors operating as registered dealers of excisable goods is not sustainable; and
- (xii)** The appellant is entitled to the benefit of cum-duty price.

20. Shri Vikash Agarwal, learned counsel appearing in Excise Appeal No. 55093 of 2023; Shri Shashi Mathews, learned counsel appearing in Excise Appeal Nos. 55317 of 2023, 55318 of 2023 and 55319 of 2023; Shri Puneet Bansal, learned counsel appearing in Excise Appeal Nos. 50004 of 2023; 52247 to 52252 of 2022; 52254 to 52258 of 2022; 52267 to 52268 of 2022; 52273 of 2022; 52297 to 52298 of 2022; 51739 of 2023; 55000 of 2023; and 55038 of 2023; and Ms. Anu Thakur, learned counsel appearing in Excise Appeal Nos. 54992 of 2023; 52296 of 2022 and 52299 of 2022 have supported the submissions advanced by Shri B.L. Narasimhan.

21. Shri Rakesh Agarwal, learned authorized representative appearing for the department submitted that in terms of the Licensing Agreement between Maruti and Suzuki Motor Corporation, Japan; the process flow between Maruti and vendors; the Basic

12. 2009 (237) ELT 147 (Tri.-Kolkata)

13. 2017 (358) ELT 700 (Tri.-Del)

Purchase Agreement entered between Maruti and vendors and the Letter of Intent, it is clear that the drawings were provided free of cost to the vendors and the vendors by using such drawings manufactured the parts or components and sold it to Maruti without including the cost of such drawings/designs/specifications in the value of the manufactured product. Learned authorized representative pointed out that it is not the case of the appellant that they could have manufactured the parts or components without reference to the specifications provided by Maruti. Learned authorized representative, therefore, submitted that as the amount of money value or any additional consideration flowing directly or indirectly from the buyer to the assessee is includible in terms of rule 6 of the 2000 Valuation Rules, the said value was required to be included in the value of the manufactured product. Learned authorized representative also submitted that Explanation (1) to rule 6 of the 2000 Valuation Rules is only for the purpose of removal of doubts and clarificatory in nature and it is not exhaustive but illustrative. In this connection, learned authorized representative placed reliance on the decision of the Tribunal in (i) **AVTEC Ltd.** (ii) **Tata Motors**; and (iii) **Moriroku UT India**. Learned authorized representative also submitted that the extended period of limitation was correctly invoked in the facts and circumstances of the case.

22. The submissions advanced by the learned counsel for the appellants and the learned authorized representative appearing for the department have been considered.

23. The issue that arises for consideration in these appeals is whether the department is justified in demanding the differential central excise duty from the vendors by including the notional cost of

specification drawings and designs supplied free of cost by Maruti in the assessable value of parts or components of motor vehicles manufactured by the appellants and cleared to Maruti.

24. To appreciate this issue, it would be useful to refer to the relevant provisions of the Central Excise Act and the 2000 Valuation Rules.

25. Section 4 of the Central Excise Act deals with 'valuation of excisable goods' for the purposes of charging of duty of excise and the relevant portion is reproduced below:

"4. Valuation of excisable goods for purposes of charging of duty of excise-

(1) Where under this Act, the duty of excise is chargeable on any excisable goods with reference to their value, then, on each removal of the goods, such value shall-

- (a) in a case where the goods are sold by assessee, for delivery at the time and place of the removal, the assessee and the buyer of the goods are not related and the price is the sole consideration for the sale be the transaction value;
- (b) in any other case, including the case where the goods are not sold, be the value determined in such manner as may be prescribed."

26. It would be seen from a bare perusal of sub-section (1) of section 4 that it provides for determination of the value of excisable goods in the circumstances enumerated in (a) and (b) of section 4(1). Clause (a) deals a situation where the goods are sold by the assessee and the assessee and the buyer of the goods are not related and the price is sole consideration for the sale. In this situation the transaction value has to be taken into consideration for

the purposes of charging duty of excise. However, **in any other case** including a case where the goods are not sold, the value, under clause (b) has to be determined in such manner as may be prescribed.

27. Thus, section 4(1)(b) deals with the following situations:

- (1) Where the goods are not sold by the assessee; or
- (2) Where the assessee and the buyer are related persons;
or
- (3) Where the price is not the sole consideration for sale between the manufacturer and buyer and there is an additional consideration for sale of the goods.

28. The relevant portion of rule 6 of the 2000 Valuation Rules, on which reliance has been placed in the show cause notice and the impugned order, is reproduced below:

“6. Where the excisable goods are sold in the circumstances specified in clause (a) of sub-section (1) of section 4 of the Act except the circumstance where the price is not the sole consideration for sale, the value of such goods shall be deemed to be the aggregate of such transaction value and the amount of money value of any additional consideration flowing directly or indirectly from the buyer to the assessee.

Provided that where price is not the sole consideration for sale of such excisable goods and they are sold by the assessee at a price less than manufacturing cost and profit, and no additional consideration is flowing directly or indirectly from the buyer to such assessee, the value of such goods shall be deemed to be the transaction value.

Explanation 1 - For removal of doubts, it is hereby clarified that the value, apportioned as appropriate, of the following goods and services, whether supplied directly or indirectly by the

buyer free of charge or at reduced cost for use in connection with the production and sale of such goods, to the extent that such value has not been included in the price actually paid or payable, shall be treated to be the amount of money value of additional consideration flowing directly or indirectly from the buyer to the assessee in relation to sale of the goods being valued and aggregated accordingly, namely:-

- (i) value of materials, components, parts and similar items relatable to such goods;
- (ii) value of tools, dies, moulds, drawings, blue prints, technical maps and charts and similar items used in the production of such goods;
- (iii) value of material consumed, including packaging materials, in the production of such goods;
- (iv) value of engineering, development, art work, design work and plans and sketches undertaken elsewhere than in the factory of production and necessary for the production of such goods."

29. It clearly transpires from the aforesaid provisions that something can be treated as an additional consideration for sale of goods only when there exists a contract of sale or an agreement to sell between the two parties and in terms of such an agreement the buyer pays something over and above the price agreed, either in cash or in kind to the manufacturer. Thus, anything which is supplied by the buyer to the manufacturer before even identifying the potential manufacturer as the supplier can never be treated as an additional consideration for sale. It also transpires that the specification drawings and designs were supplied by Maruti to the potential vendors free of cost before the letter of intent was issued and after the letter of intent was issued to the appellant the price of goods was paid by Maruti to the appellant and no other amount was paid, and it is not even the allegation made in the show cause notice that the buyer had paid any amount to the appellant over and above

the consideration price after the letter of intent was issued. It, therefore, follows that neither section 4(1)(b) of the Excise Act nor rule 6 of the 2000 Valuation Rules could have been invoked in the facts and circumstances of the case as no additional consideration towards sale has been received by the appellant from Maruti.

30. Even under rule 6 of the 2000 Valuation Rules, the value of four categories of goods and services specified therein can be treated as the amount of additional consideration that can be added to the assessable value of the goods. What transpires from Explanation (1) to rule 6 is that:

- (i)** Specified goods and services must be supplied directly or indirectly by the buyer;
- (ii)** Such supplies must be made free of charge or at reduced cost;
- (iii)** Such supplies must be made for use in connection with the production and sale of goods;
- (iv)** The addition in the assessable value must be made to the extent that the value of such goods and services has not been included in the price actually paid or payable; and
- (v)** The goods or services in question must fall within any of the four clauses (i) to (iv) mentioned in Explanation (1).

31. A plain reading of clauses (ii) and (iv) of Explanation (1) to rule 6 of the 2000 Valuation Rules leaves no manner of doubt that only those specified goods and services are covered which are used in the production of goods in question or which are undertaken

elsewhere than in the factory of production and necessary for the production of goods in question.

32. It is clear that the purpose behind rule 6 is to levy excise duty on all those expenses which are incurred by a buyer on behalf of the seller-manufacturer and relieves the seller-manufacturer from incurring such expenses. Thus, the expressions 'drawings, blue prints, technical maps and charts and similar items' mentioned in clause (ii) of Explanation (1), and 'design work and plans and sketches' mentioned in clause (iv) of Explanation (1) can only mean those drawings and designs which a manufacturer would have prepared for use in the manufacture of the product but were prepared by the buyer and supplied to such manufacturer on free of cost or at reduced cost. This is clear from the language used in clauses (ii) and (iv) of Explanation (1) to rule 6 of the 2000 Valuation Rules. It covers drawings which are **used in the production of such goods** and those designs which are **necessary for the production of such goods**.

33. The contention of the learned authorized representative appearing for the department, however, is that the drawings/designs supplied by Maruti were only and exclusively instrumental in development of the product by the appellants. Learned authorized representative also pointed out that it is not even the case of the appellant that they could have manufactured the parts or component without reference to the specification drawings supplied to them by Maruti free of cost. Thus, the price was not the sole consideration and the additional consideration flowing directly or indirectly from the buyer to the appellant would be includable in view of the provisions of rule 6 of the 2000 Valuation Rules.

34. It is not possible to accept this contention of the learned authorised representative for the department. The specification drawings were supplied by Maruti to the potential vendors for the purpose of short-listing the vendors for supply of components of vehicle. What is important to notice is that the item that is under consideration in the present case is an engineering item. A buyer may like to first identify the potential vendors who can supply the parts and components of engineering items, and unless the potential vendor is made aware of what is the requirement by way of design and drawing, the vendor may not be in a position to quote a price for the supply. Thus, what information is supplied at the time of tender process by way of specifications and drawings for inviting bids from potential vendors is the specific requirement supplied free of cost to all those who would participate in the tender process.

35. What is important to note is that the appellant had to prepare detailed drawings and designs for which it received technical support from its present company Denso Corporation. License Agreements were entered into between the appellant and Denso Corporation for grant of a non-exclusive right to the appellant to manufacture, use and sell the licensed articles. In terms of the License Agreements, the appellant paid running royalty to Denso Japan at the rate of 3 % of the net sales of the licensed articles and the appellant paid service tax on this amount. If the specifications and designs supplied by the Maruti were sufficient for the manufacture of parts and components, there would have been no necessity for the appellant to seek technical support for manufacture in the form of detailed designs and specifications and pay a huge royalty. The manufacture of the spare parts and components by the appellant was, therefore, not possible

from the specification and designs supplied by Maruti. The manufacture of the parts and components was possible only from the detailed drawings prepared by the appellant.

36. Even if Maruti had to spend some amount for getting these drawings by making payment of royalty to Suzuki Maruti Corporation, Japan, the position would not change as this cannot be said to form an additional consideration for sale of parts or components. It also needs to be noted that these specification drawings provided by Maruti to the potential vendors cannot be said to be used in the production of the components or necessary for the production of the components in terms of rule 6 of the 2000 Valuation Rules. Thus, clauses (ii) or (iv) to Explanation (1) of rule 6 of the 2007 Valuation Rules cannot be invoked in the facts and circumstances of the present case.

37. At this stage, it would also be appropriate to compare Explanation (1) to rule 6 of the 2000 Valuation Rules to an analogous rule 10(1)(b) of the 2007 Customs Valuation Rules. This rule 10(1)(b) is reproduced below:

"10. Cost and services - (1) In determining the transaction value, there shall be added to the price actually paid or payable for the imported goods-

(a) *****

(b) **the value**, apportioned as appropriate, **of the following goods and services whether supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of imported goods, to the extent that such value has not been included in the price actually paid or payable, namely:-**

(i) materials, components, parts and similar

- items incorporated in the imported goods;
- (ii) tools, dies, moulds and similar items used in the production of the imported goods;
- (iii) materials consumed in the production of the imported goods;
- (iv) engineering, development, art work, **design work**, and plans and sketches undertaken elsewhere than in India and **necessary for the production of the imported goods.**"

(emphasis supplied)

38. Rule 10(1)(b) has been borrowed from article 8.1(b) of the Agreement on Implementation of Article VII of the General Agreement of Tariffs and Trade¹⁴. Under the GATT Agreement as also the 2007 Customs Valuation Rules, the specified goods and services are informally known as 'assists', the value of which is includable in the assessable value of imported goods. The expression 'necessary for the production of the imported goods' appearing in clause (iv) of rule 10(1)(b) of the 2007 Customs Valuation Rules has been interpreted in the context of 'assists' not to include those design which merely specify the requirement of a buyer or dimension of the product.

39. In this connection, it would be useful to reproduce the relevant portion of Customs Valuation – Commentary on the GATT Customs Valuation Code by Saul L. Sherman and Hinrich Glashoff. The learned authors have observed that the value of detail specifications, including various dimensions noted on a drawing of the machine, which merely provide the requirement of the buyer and inform the manufacturer of the specifications of what is being ordered, cannot be said to be dutiable 'assists' under clause (iv) of article 8.1(b) of the GATT Agreement. The relevant portion of the book is reproduced below:

14. the GATT Agreement

“Detailed specifications, including various dimensions noted on a drawing of the machine, are included in the buyer’s order, so as to advise the exporter/manufacturer of what the buyer needs. The cost of engineering and drawing are not part of customs value, even if undertaken outside the country to which the machine is shipped, to the extent that they are an appropriate way of ordering the machine – that is, of telling the manufacturer the specifications of what is being ordered. Only if the engineering or drawing goes further should it be deemed to be a part of the production process. Up to that point, each specification and instruction is more appropriately regarded as an added requirement or burden imposed upon the manufacturer, rather than a form of assistance. Otherwise expressed, these are buying costs, not costs of the seller from which he is being relieved by the buyer.”

(emphasis supplied)

40. The Tribunal in **Mangalore Refinery & Petrochemicals Ltd. vs. C.C., Mangalore**¹⁵ also held that there is a distinction between mere specifications and detailed engineering drawing. It is only the latter which is covered under rule 9(1)(b)(iv) of the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988 (which is now rule 10(1)(b)(iv) of the 2007 Customs Valuation Rules). The relevant portion of the decision of the Tribunal is reproduced below:

“9.3 When a person buys a product available, off-the-shelf, he need not be concerned with the Engineering Design and services which have gone into the manufacture of such product. He has to merely order by giving the specifications. If a person wants to buy an air-conditioner, he

15. 2014 (313) E.L.T. 353 (Tri. – Bang.)

may specify whether it should be window type or split type and also specify the tonnage besides the brand name. He may consult a specialist to identify such requirements. These specifications are in the nature of "buyers' assist" and the cost incurred for getting such specifications cannot become part of value of the goods in the hands of the supplier.

9.4 When a sophisticated technology is involved in the manufacture of any products and the process involved in the manufacture is a patented one, the equipments required have to be compatible with the patented process and assistance may be required before ordering such equipments. In such a case, the Engineering services utilized for preparing tender documents will be in the nature of "buyers' assist" and the same cannot be treated as necessary in the hands of the manufacturer of the equipments for the purpose of manufacture of such equipments.

11. A close analysis of the legal provisions extracted in para 9.1 above and the decisions relied upon by both sides, the following important guidelines/principles emerge :

- (a) As already noted, the transaction value to be determined under Rule 4 of the Customs (Valuation) Rules envisages adjustments to be made in accordance with the provisions of Rule 9 of the said Rules. This is evident from the observation contained in the decision dated 21-2-2008 of the Hon'ble Supreme Court in the case of Commissioner of Customs v. Ferodo India Pvt.
- (b) The value of certain goods and services meant "for use in connection with the production and sale for export of imported goods" requires to be added to arrive at the transaction value as per Rule 9(1)(b). In

particular, the value, of "engineering, development, art work, design work, and plans and sketches undertaken elsewhere than in India and necessary for the production of the imported goods" requires to be added.

- (c) **The Rule permits inclusion of only engineering drawing, design, etc., "necessary for the production of the imported goods". Rule does not envisage remote connection between "engineering drawing, design, etc." and "the imported goods". The gap between Basic Engineering Drawings and detailed drawing is vast. The one provides all the detailed inputs for undertaking manufacture. The other merely indicates the lay out, relative size etc. From the size specifications alone construction of engineering equipment is not feasible. "Telling the manufacturer, the specification of what is being ordered" is only in the nature of buyers' assist. Cost incurred towards buyers' assist cannot be included in the value of imported goods.**
- (d) **When the technical know-how and engineering services are not related to the equipment designs but are for the purpose of preparation of tender documents and for recommending for selection of the equipments the cost of the same cannot be included in the value of imported goods."**

(emphasis supplied)

41. The same view was taken by the Tribunal in **G.E. Plastics India Ltd. vs. Commissioner of Customs, Mumbai-I**¹⁶ and the observations are as follows:

"6. It is the Revenue's case that the

16. 2004 (169) E.L.T. 46 (Tri. - Del.)

process diagram and equipment specification supplied by M/s. GE Plastics India Pvt. Ltd. BV, Netherlands were vital for the preparation of detailed engineering drawings for the manufacture of the imported equipment and that is sufficient to attract the provisions of the Rule. The Commissioner (Appeals) has noted that the enquiry documents were prepared on the basis of Basic Engineering Package. This reasoning of the Commissioner is not supported by the Rule. Rule does not take in such remote connection. **The Rule permits inclusion of only engineering drawings, designs etc. "necessary for the production of the imported goods". That is to say, the material in question should be directly necessary for the production of the imported goods. The gap between Basic Engineering Drawings and detailed drawing is vast.** The one provides all the detailed inputs for undertaking manufacture. The other merely indicates the lay out, relative size etc. **From the size specifications alone construction of engineering equipment is not feasible. From a perusal of the process chart, it is clear that it only indicated the layout and volume specifications of individual equipment. It is merely a sketch representation of the plant. It was not possible to manufacture equipment based on this. Further, if it were to be so, the appellant would not engage another engineering firm, namely, Davy Power Gas India Pvt. Ltd. for developing the detailed design/engineering drawing. *****"**

(emphasis supplied)

42. In the present case, Maruti provided specifications of the parts or components to be fitted in the motor vehicles manufactured by Maruti to the potential vendors. The parts or components have necessarily to be manufactured as per the requisite dimensions of the parts or components so that they can be fitted in the vehicles

manufactured by Maruti. It is for this reason that Maruti shared the requirements at the 'Request for Quotation' stage. The detailed drawings and designs were prepared by the Research and Development Division of the appellant with the help of technical support received from Denso, Japan. Maruti does not have the necessary technology to manufacture the products. As such, the technology has been patented by the parent company of the appellant, namely Denso, Japan for which the appellant has also been paying running royalty amount for receipt of technical support. The appellant has also included the cost incurred towards preparation of detailed drawings and designs in the assessable value of the final products.

43. To appreciate this issue, reference can also be made to the specifications provided by Maruti to the potential vendors for 'generator assembly' for manufacture of alternators. It bears the endorsement 'THIS IS A DESIGN SPECIFICATIONS DRAWING'. It is also mentioned that 'this drawing specifies the conditions that Suzuki requires from suppliers on shape, dimensions, functions, qualities etc., part(s)/assembly' and 'suppliers shall be responsible for designing the part(s)/assembly to meet Suzuki's requirements shown in the drawing without infringing upon any third party's intellectual property rights and submit the drawing'.

44. It is apparent from the aforesaid that the specifications provided by the Maruti were merely layout or dimensions of the desired parts or components. The appellant prepared detailed drawings and designs for alternator assembly in line with the specifications provided by Maruti. The designs prepared by the appellant contain details of various elements to be used in the

manufacture of alternator assembly. It contains 23 sub-components required for manufacturing alternator assembly, which is not even referred to in the specification drawings provided by Maruti to the appellant.

45. The Letter of Intent issued to the appellant also states that:

"We are pleased to inform that you have been selected as one of our vendors for the following components. **We intend placing an order on you for the design, manufacture, testing and supply of the subject component(s) for MARUTI vehicles at prices indicated below. *******"

(emphasis supplied)

46. This would show that it is the responsibility of the appellant to design and manufacture the parts or components. Thus, the specification drawings are neither used in the production of the components nor are they necessary for the production of the components. Rule 6 of the 2000 Valuation Rules is, therefore, not attracted.

47. Learned authorized representative appearing for the department has placed reliance upon the decisions of the Tribunal in **TATA Motors** and **Avttec Ltd.** These decisions deal with cases of drawings supplied by the motor vehicle manufacturers to the manufacturers of parts and components free of cost, but the designs were supplied after the sale agreement was executed and the manufacturer used the same for producing the components. There is nothing in these decisions which may indicate that the specification drawings were supplied at the stage of tender process and identification of vendors, nor does it transpire from the said decisions that after receipt of specification from buyer, the vendors prepared

their own detail drawings and designs on the basis of which the final components were manufactured.

48. Learned authorized representative appearing for the department has also placed reliance upon the decision of the Supreme Court in **Morioku**. This judgment of the Supreme Court does not come to the aid of the department. The said judgment deals with the provisions of UP VAT Act for levy of VAT on the sale of goods. The issue that arose before the Supreme Court was whether amortization cost of toolings was includible in the sale price of auto components, as in the case of excise duty under Central Excise Act, 1944. In other words, the issue was whether the department was right in equating sales tax to excise duty.

49. The present appeals do not relate to toolings being supplied free of cost by Maruti to the appellant. In fact, the show cause notice also admits that tooling cost has been amortised and excise duty has been paid.

50. The inevitable conclusion, therefore, that follows from the aforesaid discussion is that the notional cost of drawings and designs supplied free of cost by Maruti to the vendors cannot be included in the assessable value of the parts and components manufactured by vendors and cleared to Maruti for the purpose of payment of central excise duty.

51. In this view of the matter, it would not be necessary to examine the contention that has been raised by the learned counsel for the appellants that the extended period of limitation could not have been invoked in the facts and circumstances of the present case.

52. Thus, for all the reasons stated above, all the Excise Appeals have to be allowed. The five Excise Appeals filed by traders have also to be allowed for the additional reason that in any view of the matter central excise duty could not have been levied on them.

53. In the result, the impugned orders dated 29.07.2022, 25.08.2022, 30.11.2022, 30.12.2022, 10.01.2023, 23.02.2023, 30.03.2023 and 28.04.2023 passed by the adjudicating authority deserve to be set aside and are set aside. All the Excise Appeals are, accordingly, allowed.

(Order Pronounced on **12.03.2024**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Golay, Shreya, Jyoti

Cause list sl. no.	Appeal No.	Duty demand confirmed (in Rs.)	Show Cause Notice dated	Period of dispute in Appeal	Period time barred	Duty demand confirmed for the normal period (in Rs.)
Order dated 29.07.2022						
7	E/52247/2022	38,845	21.02.2019	April 2013 to June 2017	Upto January 2017 (April 2013 to January 2014 is beyond 5 years)	2,229
8	E/52248/2022	2,05,782	10.01.2020	April 2014 to June 2017	Upto June 2017 (April 2014 to December 2014 is beyond 5 years)	-
9	E/52249/2022	24,86,810	07.02.2019	April 2013 to June 2017	Upto January 2017 (April 2013 to January 2014 is beyond 5 years)	1,68,243
10	E/52250/2022	1,28,108	20.02.2019	April 2013 to June 2017	Upto January 2017 (April 2013 to January 2014 is beyond 5 years)	8,703
11	E/52251/2022	1,60,278	18.12.2019	April 2014 to June 2017	Upto June 2017 (April 2014 to November 2014 is beyond 5 years)	-
12	E/52252/2022	16,65,508	02.05.2019	April 2014 to June 2017	Upto March 2017	44,932
13	E/52256/2022	17,84,785	12.03.2019	April 2013 to June 2017	Upto February 2017 (April 2013 to February 2014 is beyond 5 years)	68,266
14	E/52255/2022	2,67,542	01.05.2019	April 2014 to June 2017	Upto March 2017	10,013
15	E/5225/2022	1,10,211	11.03.2019	April 2014 to June 2017	Upto February 2017	7,346
16	E/52257/2022	41,31,011	22.05.2019	April 2014 to June 2017	Upto February 2017 (April 2014 is beyond 5 years)	65,287
17	E/52258/2022	2,59,616	20.02.2019	April 2013 to June 2017	Upto January 2017 (April 2013 to January 2014 is beyond 5 years)	12,272
18	E/52267/2022	4,13,244	04.02.2019	April 2013 to June 2017	Upto December 2016 (April 2013 to December 2013 is beyond 5 years)	33,465

19	E/52268/2022	5,42,146	24.01.2019	April 2013 to June 2017	Upto December 2016 (April 2013 to December 2013 is beyond 5 years)	62,260
20	E/52273/2022	13,719	18.02.2019	April 2013 to June 2017	Upto January 2017 (April 2013 to January 2014 is beyond 5 years)	1,190
21	E/52296/2022					
22	E/52297/2022	4,07,970	25.04.2019	April 2014 to June 2017	Upto March 2017	12,859
23	E/52298/2022	6,61,105	06.08.2019	April 2014 to June 2017	Upto June 2017 (April 2014 to July 2014 is beyond 5 years)	-
24	E/52299/2022					
80	E/50004/2023	56,118	24.05.2019	April 2014 to June 2017	Upto April 2017 (April 2014 is beyond 5 years)	4,621
Order dated 25.08.2022						
25	E/52389/2022	13,45,531	13.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,17,360
26	E/52390/2022	15,39,175	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,43,180
27	E/52391/2022	49,41,104	05.03.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	4,41,970
28	E/52392/2022	34,60,002	09.05.2019	April 2014 to June 2017	Up to March 2017	1,70,690
29	E/52393/2022	1,21,29,234	04.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years)	10,74,560
30	E/52394/2022	1,14,758	01.02.2019	April 2017 to June 2017	Not applicable	1,14,758
31	E/52395/2022	1,51,33,338	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	13,33,940
32	E/52396/2022	1,68,60,063	01.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years)	12,86,858

33	E/52397/2022	41,70,890	01.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years)	4,13,578
34	E/52398/2023	22,92,994	09.05.2019	April 2014 to June 2017	Up to March 2017	75,186
35	E/52399/2022	49,97,368	08.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years)	3,46,885
36	E/52400/2022	19,35,238	25.04.2019	November 2013 to June 2017	Up to March 2017 (November 2013 to March 2014 is beyond five years)	56,733
37	E/52406/2022	3,45,043	09.05.2019	April 2014 to June 2017	Not applicable	Not applicable
38	E/52407/2022	4,59,176	27.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	36,672
39	E/52408/2022	2,50,771	23.08.2019	April 2014 to June 2017	Entirely time barred (April 2014 to July 2014 is beyond five years)	Entirely time barred
40	E/52409/2022	9,70,706	14.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	35,496
41	E/52410/2022	2,77,508	21.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	7,360
42	E/52411/2022	6,28,075	12.02.2019	December 2013 to June 2017	Not Applicable	Not Applicable
43	E/52412/2022	22,63,904	21.06.2019	April 2014 to June 2017	Up to May 2017 (April 2014 to May 2014 is beyond five years)	54,860
44	E/52413/2022	13,59,227	21.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	29,500
45	E/52414/2022	2,57,261	07.05.2019	April 2014 to June 2017	Up to March 2017	12,035
46	E/52415/2022	11,83,422	15.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	48,615

47	E/52416/2022	15,53,094	03.04.2019	April 2013 to June 2017	Up to February 2017 (April 2013 to February 2014 is beyond five years)	82,487
48	E/52417/2022	11,50,215	04.06.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	28,716
49	E/52418/2022	2,61,995	15.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	26,138
50	E/52419/2022	60,60,640	19.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	3,91,003
51	E/52420/2022	6,90,826	20.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	46,965
52	E/52421/2022	9,82,679	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	25,675
53	E/52422/2022	11,98,140	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,10,201
54	E/52423/2022	28,12,870	21.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	87,629
55	E/52424/2022	14,90,800	13.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	77,864
56	E/52425/2022	45,28,757	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	3,20,412
57	E/52426/2022	26,18,362	29.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	66,829
58	E/52427/2022	1,90,188	07.05.2019	October 2015 to June 2017	Not Applicable	Not Applicable
59	E/52428/2022	2,97,236	22.05.2019	April 2014 to June 2017	Up to April 2017 (April 2014 is beyond five years)	9,536
60	E/52429/2022	49,68,377	25.01.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years)	4,16,136
61	E/52430/2022	5,69,222	04.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December	62,039

					2013 is beyond five years)	
62	E/52431/2022	9,68,265	09.01.2020	April 2014 to June 2017	Entirely time barred (April 2014 to November 2014 is beyond five years)	Entirely time barred
63	E/52432/2022	19,69,949	10.01.2020	April 2014 to June 2017	Entirely time barred (April 2014 to November 2014 is beyond five years)	Entirely time barred
64	E/52433/2022	7,74,844	12.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	63,201
65	E/52434/2022	5,74,808	18.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	29,238
66	E/52435/2022	2,97,464	18.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	36,883
67	E/52436/2022	7,27,679	14.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	26,999
68	E/52437/2022	35,46,582	18.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	2,82,041
69	E/52438/2022	63,08,051	21.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	5,09,090
70	E/52439/2022	23,18,738	14.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,68,206
71	E/52440/2022	2,20,397	12.03.2019	April 2013 to June 2017	Up to February 2017 (April 2013 to February 2014 is beyond five years)	17,247
72	E/52441/2022	11,23,525	13.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	99,578
73	E/52442/2022	1,48,46,572	09.10.2019	April 2014 to June 2017	Entirely time barred (April 2014 to August 2014 is beyond five years)	Entirely time barred
74	E/52443/2022	40,22,196	12.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	13,09,220

75	E/52444/2022	12,17,706	25.01.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 beyond five years)	1,62,489
76	E/52445/2022	11,80,262	11.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,50,198
77	E/52470/2022	3,81,1096	12.03.2019	April 2012 to June 2017		
78	E/52471/2022	6,80,707	18.02.2019	November 2013 to January 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	49,835
79	E/52472/2022	10,30,308	14.05.2019	April 2014 to June 2017	Not Applicable	Not Applicable
81	E/50028/2023	10,18,587	03.05.2019	April 2014 to June 2017	Up to March 2017	49,919
82	E/50044/2023	9,30,970	07.02.2019	November 2013 to June 2017	Up to December 2016 (November 2013 to December 2013 is beyond five years))	92,595
83	E/50055/2023	15,36,099	05.03.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,17,271
84	E/50056/2023	3,11,032	25.04.2019	November 2013 to June 2017	Up to March 2017 (November 2013 to March 2014 is beyond five years)	9,740
85	E/51271/2023	5,59,904	04.04.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	37,365
86	E/51272/2023	3,03,973	14.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	22,190
87	E/51273/2023	6,59,513	07.05.2019	April 2014 to June 2017	Up to March 2017	25,346
88	E/51274/2023	81,14,928	21.05.2019	November 2013 to June 2017	Up to April 2017 (November 2013 to April 2014 is beyond five years)	2,39,410
89	E/51275/2023	2,69,740	11.06.2019	April 2014 to June 2017	Up to May 2017 (April 2014 to May 2014 is beyond five years)	28,746
90	E/51276/2023	16,14,111	14.02.2019	November 2013 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	1,51,533
91	E/51277/2023	8,12,718	14.08.2019	October 2015 to June 2017	Entirely time barred	Entirely time barred
92	E/51729/2023	10,58,804	12.03.2019	April 2013	Up to February 2017	66,151

				to June 2017	(April 2013 to February 2014 is beyond five years)	
109	E/51985/2023	98,086	14.08.2019	April 2014 to June 2017	Not Applicable	Not Applicable
167	E/53920/2023	17,16,606	16.08.2019	April 2014 to June 2017	Entirely time barred	Entirely time barred
168	E/53921/2023	25,50,552	19.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	1,32,848
169	E/53922/2023	8,31,272	19.03.2019	November 2013 to June 2017	Up to February 2017 (November 2013 to February 2014 is beyond five years)	62,980
Order dated 30.11.2022						
93	E/51739/2023	74,16,063	06.02.2019	January 2014 to June 2017	Upto January 2017 (Januray 2014 is beyond 5 years)	4,76,179
94	E/51952/2023	2,74,361	06.08.2019	July 2014 to June 2017	Entirely time barred	Entirely time barred
95	E/51953/2023	87,496	21.01.2020	January 2015 to June 2017	Entirely time barred	Entirely time barred
96	E/51954/2023	35,31,420	11.04.2019	April 2014 to June 2017	Up to March 2017	2,03,132
97	E/51955/2023	5,59,697 (5,53,340 + 6,357)	19.02.2019	November 2013 to June 2017	Up to January 2017	49,355
98	E/51956/2023	21,34,631 (21,21,414 + 13,217)	0	March 2014 to June 2017	Up to February 2017	1,03,692
99	E/51957/2023	14,62,220	01.02.2019	April 2015 to June 2017	Up to December 2016	4,15,869
100	E/51958/2023	3,61,906 (3,58,044 + 3,862)	05.03.2019	February 2014 to June 2017	Up to January 2017	26,632
101	E/51959/2023	22,11,423	14.05.2019	May 2014 to June 2017	Up to April 2017	63,295
102	E/51960/2023	19,38,124 (19,25,809 + 12,315)	19.03.2019	March 2014 to June 2017	Up to February 2017	1,05,865
103	E/51961/2023	2,05,580	24.05.2019	May 2014 to June 2017	Up to April 2017	1,121

104	E/51962/2023	16,34,346	23.05.2019	May 2014 to June 2017	Up to April 2017	52,290
105	E/51963/2023	2,04,36,353 (2,00,63,450 + 3,73,203)	01.02.2019	January 2014 to June 2017	Up to December 2016	19,15,854
106	E/51964/2023	55,61,303 (55,25,479 + 35,824)	13.03.2019	March 2014 to June 2017	Up to February 2017	3,08,104
107	E/51965/2023	2,81,518 (2,76,247 + 5,271)	20.03.2019	February 2014 to June 2017	Up to February 2017	14,832
108	E/51966/2023	74,27,270 (73,07,155 + 1,20,115)	06.02.2019	January 2014 to June 2017	Up to December 2016	7,30,472
110	E/52481/2023	62,646 (62,601 + 45)	21.02.2019	February 2014 to June 2017	Up to January 2017	6,964
111	E/52482/2023	3,24,015	11.04.2019	April 2014 to June 2017	Up to March 2017	16,302
112	E/52483/2023	1,30,392 (1,28,668 + 1,724)	18.02.2019	February 2014 to June 2017	Up to January 2017	11,560
113	E/MISC/50591/ 2023 E/52484/2023	2,89,310 (2,87,332 + 1,978)	04.04.2019	March 2014 to June 2017	Up to February 2017	16,792
114	E/52485/2023	49,71,727 (49,40,756 + 30,516)	13.03.2019	March 2014 to June 2017	Up to February 2017	2,84,566
115	E/52486/2023	7,90,202 (7,80,503 + 9,699)	14.02.2019	February 2014 to June 2017	Up to January 2017	80,911
116	E/52487/2023	19,21,841 (18,99,945 + 21,896)	12.02.2019	February 2014 to June 2017	Up to January 2017	1,47,304
117	E/52488/2023	1,612	10.06.2019	June 2014 to June 2017	Up to April 2017	72
118	E/52489/2023	20,98,624 (20,70,262 + 28,362)	14.02.2019	February 2014 to June 2017	Up to January 2017	1,15,431
119	E/52490/2023	1,14,127 (1,11,705 + 2,422)	07.03.2019	February 2014 to June 2017	Up to January 2017	9,081
120	E/52491/2023	1,86,049	16.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred

121	E/52492/2023	8,01,374	13.01.2020	January 2015 to June 2017	Entirely time barred	Entirely time barred
122	E/52632/2023	77,56,201 (76,73,597 + 82,604)	11.02.2019	February 2014 to June 2017	Up to January 2017	6,75,962
123	E/52637/2023	1,73,141 (1,72,685 + 456)	08.04.2019	March 2014 to June 2017	Up to February 2017	14,747
124	E/52638/2023	2,24,603 (2,21,387 + 3,216)	19.02.2019	February 2014 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	12,398
125	E/52639/2023	4,96,499	11.09.2019	April 2015 to June 2017	Entirely time barred	Entirely time barred
126	E/52640/2023	13,53,376 (13,15,974 + 37,402)	01.02.2019	January 2014 to June 2017	Up to December 2016	82,971
127	E/52641/2023					
128	E/52642/2023	1,06,21,306 (1,04,40,683 + 1,80,623)	01.02.2019	January 201 to June 2017	Up to January 2017 (November 2013 to January 2014 is beyond five years)	8,18,308
129	E/52643/2023	17,89,486 (17,77,772 + 11,714)	12.03.2019	March 2014 to June 2017	Up to February 2017	82,656
130	E/52644/2023	4,53,967 (4,53,420 + 547)	14.03.2019	March 2014 to June 2017	Up to February 2017	43,110
131	E/52645/2023	17,57,789	22.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
132	E/52872/2023	7,57,468	23.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
134	E/52874/2023	1,28,005	09.05.2019	April 2014 to June 2017	Up to March 2017	12,414
135	E/52875/2023	7,82,092	19.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
136	E/52876/2023	14,83,153 (14,66,710 + 16,443)	13.02.2019	February 2014 to June 2017	Up to January 2017	1,32,118
137	E/52877/2023	70,34,455 (68,82,479 + 1,51,979)	28.01.2019	January 2014 to June 2017	Up to December 2016	6,14,115
170	E/54676/2023	26,27,467 (26,03,969 + 23,498)	20.02.2019	November 2013 to June 2017	Up to January 2017	3,15,619
171	E/54744/2023	9,73,637 (9,63,787 + 9,850)	14.02.2019	February 2014 to June 2017	Up to January 2017	81,083
172	E/54746/2023	66,63,317 (65,65,910 + 97,407)	02.01.2019	January 2014 to June 2017	Up to November 2016	6,63,648
174	E/54969/2023	15,15,040	21.05.2019	May 2014 to	Up to April 2017	75,622

				June 2017		
175	E/54970/2023	12,68,677 (12,60,617 + 8,060)	01.02.2019	February 2014 to June 2017	Up to December 2016	1,35,821
Order dated 30.12.2022						
138	E/53887/2023					
139	E/53888/2023	16,72,219	26.11.2019	November 2014 to June 2017	Entirely time barred	Entirely time barred
140	E/53889/2023	80,149	08.04.2019	April 2014 to June 2017	Up to February 2017	13,851
141	E/53890/2023	18,55,437 (18,39,185 + 16,252)	02.02.2019	January 2014 to June 2017	Up to December 2016	2,72,822
142	E/53891/2023	44,989	15.05.2019	September 2015 to June 2017	Up to April 2017	5,168
143	E/53892/2023	3,64,195 (3,59,892 + 4,303)	20.02.2019	February 2014 to June 2017	Up to January 2017	26.328
144	E/53893/2023	12,74,442	09.10.2019	October 2014 to June 2017	Entirely time barred	Entirely time barred
145	E/53894/2023	23,49,639 (23,24,304 + 25,335)	14.02.2019	February 2014 to June 2017	Up to January 2017	1,66,678
146	E/53895/2023	81,39,708 (80,46,778 + 92,930)	01.02.2019	February 2014 to June 2017	Up to December 2016	7,69,469
147	E/MISC/50543/ 2023 E/53896/2023	1,04,15,049 (1,02,24,291 + 1,90,758)	28.01.2019	January 2014 to June 2017	Up to December 2016	12,76,120
148	E/MISC/50541/ 2023 E/53897/2023	54,64,448 (54,01,970 + 62,478)	28.01.2019	January 2014 to June 2017	Up to December 2016	6,18,855
149	E/53898/2023	31,16,816 (30,84,711 + 32,105)	20.02.2019	February 2014 to June 2017	Up to January 2017	2,75,876
150	E/53899/2023	36,84,119 (36,55,337 + 28,782)	14.02.2019	February 2014 to June 2017	Up to January 2017	3,14,014
151	E/53900/2023	15,56,095	16.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
152	E/53901/2023	22,58,708 (22,42,116 + 16,592)	28.03.2019	March 2014 to June 2017	Up to February 2017	1,26,103
153	E/53902/2023	7,58,596	14.05.2019	May 2014 to June 2017	Up to April 2017	17,733
154	E/53903/2023	8,80,309	07.05.2019	April 2014 to June 2017	Up to March 2017	72,000
155	E/53904/2023	14,78,830	20.04.2019	April 2014 to June 2017	Up to March 2017	77,161
156	E/53905/2023	5,88,873 (5,78,697 + 10,176)	08.02.2019	January 2014 to June 2017	Up to December 2016	56,758
157	E/53906/2023	77,235 (74,925 +	19.02.2019	January 2014 to	Up to January 2017	4,910

		2,310)		June 2017		
158	E/53907/2023	26,35,297	25.11.2019	November 2014 to June 2017	Entirely time barred	Entirely time barred
159	E/53908/2023	1,31,39,051 (1,29,32,475 + 2,06,576)	04.02.2019	January 2014 to June 2017	Up to December 2016	12,45,838
160	E/53909/2023	2,07,657 (2,05,289 + 2,368)	11.02.2019	February 2014 to June 2017	Up to January 2017	18,761
161	E/53910/2023	32,76,430 (32,48,467 + 27,963)	11.02.2019	February 2014 to June 2017	Up to January 2017	2,88,609
162	E/MISC/50542/2023 E/53911/2023	1,53,80,656 (1,50,90,471 + 2,90,185)	28.01.2019	January 2014 to June 2017	Up to December 2016	13,47,988
163	E/53912/2023	4,21,981	22.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
164	E/53913/2023	3,50,702 (3,46,780 + 3,922)	06.03.2019	February 2014 to June 2017	Up to January 2017	22,527
165	E/53914/2023	91,722	16.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
166	E/53915/2023	4,08,487	30.12.2019	December 2014 to June 2017	Entirely time barred	Entirely time barred
173	E/54968/2023	8,94,863	18.11.2019	November 2014 to June 2017	Entirely time barred	Entirely time barred
176	E/54971/2023	15,14,065	16.08.2019	August 2014 to June 2017	Entirely time barred	Entirely time barred
190	E/55092/2023	7,02,086	06.02.2020	January 2015 to June 2017	Entirely time barred	Entirely time barred
194	E/55262/2023	3,56,650	03.10.2019	September 2014 to June 2017	Entirely time barred	Entirely time barred
195	E/55264/2023					
202	E/55366/2023	7,06,806 (6,84,815 + 21,991)	06.03.2019	December 2013 to June 2017	Up to January 2017	62,350
Order dated 10.01.2023						
204	E/54767/2023					
205	E/54799/2023					
Order dated 23.02.2023						
177	E/54985/2023	1,18,091	16.12.2019	December 2014 to June 2017	Entirely time barred	Entirely time barred
180	E/54994/2023	3,94,450 (3,90,239 + 4,211)	05.03.2019	February 2014 to June 2017	Up to January 2017	29,386
181	E/54995/2023	1,83,478 (1,81,069 + 2,409)	15.06.2019	February 2014 to June 2017	Up to May 2017	6,152
182	E/54996/2023	8,06,854	08.05.2019	May 2014 to June 2017	Up to March 2017	58,885

183	E/54997/2023	6,34,806	20.05.2019	May 2014 to June 2017	Up to April 2017	17,917
184	E/54998/2023	8,44,865 (8,35,998 + 8,867)	14.02.2019	February 2014 to June 2017	Up to January 2017	63,095
185	E/54999/2023	10,95,471	07.05.2019	April 2014 to June 2017	Up to March 2017	48,746
187	E/55001/2023	17,42,912 (17,20,083 + 22,829)	18.02.2019	February 2014 to June 2017	Up to January 2017	1,38,363
189	E/55042/2023	2,03,216	14.05.2019	May 2014 to June 2017	Up to April 2017	9,386
191	E/55093/2023					
192	E/55107/2023	2,71,619	17.12.2019	December 2014 to August 2016	Entirely time barred	Entirely time barred
Order dated 13.03.2023						
178	E/54992/2023					
186	E/55000/2023	34,05,288	21.05.2019	May 2014 to June 2017	Upto April 2017	67,440
188	E/55038/2023	7,84,963	September, 2019	September 2014 to June 2017	Upto June 2017	-
Order dated 28.04.2023						
197	E/55313/2023	1,26,724	07.03.2019	February 2014 to June 2017	Up to January 2017	10,857
198	E/55317/2023					
199	E/55318/2023					
200	E/55319/2023					
201	E/55328/2023					