CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>CHENNAI</u>

REGIONAL BENCH - COURT No. III

Excise Appeal No. 41001 of 2018

(Arising out of Order-in-Appeal No. 36 & 37/2018 (CTA-I) dated 19.01.2018 passed by Commissioner of GST & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034.)

M/s. Hindustan Unilever Ltd. **....Appellant**
(Skin Care Unit)
NH-45A, Vadamangalam Road,
Vadamangalam, Tirubhuvanai,
Puducherry 605 102.

VERSUS

The Commissioner of GST &
Central Excise, **... Respondent**
Puducherry Commissionerate,
No.1, Goubert Avenue,
Puducherry 605 001.

<u>WITH</u>

Excise Appeal No. 41002 of 2018

(Arising out of Order-in-Appeal No. 36 & 37/2018 (CTA-I) dated 19.01.2018 passed by Commissioner of GST & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034.)

M/s. Hindustan Unilever Ltd. **....Appellant**
(Skin Care Unit)
NH-45A, Vadamangalam Road,
Vadamangalam, Tirubhuvanai,
P{uducherry 605 102.

VERSUS

The Commissioner of GST &
Central Excise, **... Respondent**
Puducherry Commissionerate,
No.1, Goubert Avenue,
Puducherry 605 001.

APPEARANCE :

Shri M.N. Bharathi, Advocate for the Appellant
Shri N. Satyanarayana, Authorized Representative
for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER Nos.40892-40893/2026

DATE OF HEARING : 16.03.2026
DATE OF DECISION :21.07.2026

Per: Shri P. Dinesha

Brief and relevant facts of the case as we could gather from the impugned Orders-in-Appeal are that the Appellants are engaged in the manufacture of Shampoo, Talcum Powder, Ponds Moisturizing Cold Cream and Vaseline Pure Petroleum Jelly falling under Chapter Sub-Heading Nos.33051090, 33049120, 33049910 and 27121090 respectively of the First Schedule to the Central Excise Tariff Act, 1985. The Appellant had filed refund claims seeking refund of excess duty paid by them which arose on account of finalization of provisional assessment. After due process, the Adjudicating Authority *vide* two separate Orders-in-Original No.46-47/2017 (Refund) dated 24.05.2017 appears to have rejected the refund claims of the Appellant on the ground that the same were hit by the bar of unjust enrichment. Aggrieved by the above said rejection, the Appellant appears to have approached the First Appellate Authority assailing the Orders-in-Original (*supra*) by raising various grounds and also claiming that rejection of refund on the sole ground of unjust enrichment was not in accordance with law as settled by various judicial Fora. The Commissioner (Appeals), however, *vide* common impugned Orders-in-Appeal Nos.36 & 37/2018 dt. 19.01.2018 rejected their Appeal, thereby upholding their rejection of their refund claims and it is this common order that has been assigned before us through this Appeal.

2. Heard M.N. Bharathi, learned advocate for the Appellant and Sri N. Satyanarayana, learned Departmental Representative; we have carefully considered the rival contentions, perused the written submissions/synopsis filed by the Appellant which is nothing but the cut and

paste of the Grounds of Appeal; we have also gone through the decisions relied upon during the course of hearing before us. After hearing both sides, the only issue that survives for our consideration is, *"whether the rejection of refund claims as upheld in the impugned order is sustainable or not ?"*

3. From the documents placed on record and a perusal of the Order-in-Original No.13/2015 dt. 31.03.2016 (read with corrigendum dt. 30.05.2016) passed by the Assistant Commissioner, we note that the officer has elaborately discussed the issue after considering the documents placed by the Assessee/Appellant during the course of original proceedings, based on which, the provisional assessments came to be finalized. It is clear from the said orders that the officer had in fact even considered Chartered Accountant's certificate. Further, after being satisfied with the same, the officer proceeded to finalize the provisional assessments which has undisputedly resulted in the excess payment of duty and, as a consequence thereto, it appears that the Assessee made claims of refund by filing separate applications. The Orders-in-Original No. 46-47/2017 (Refund) dated

24.05.2017 at paragraph 11 [page 5 of 7] clearly indicates the enclosures filed by the Appellant along with their application. One of the documents is the copy of Chartered Accountant's certificate. We have also perused Chartered Accountant certificate which is forming part of the Appeal papers before us and Chartered Accountant has clearly certified that excess duty paid upon clearing of the goods was not being recovered and passed on to the customers by way of sale price charges. When the document is so clear, if at all there was any clarification required, the same could have been sought for from the Appellant, rather it appears that the Original Authority required the Range officer to conduct a *de-novo* proceedings ignoring seriously the final assessment orders where the officer who passed the Orders-in-Original had verified all the material documents including invoices, etc. and only after being satisfied that the officer had worked out and found that the Appellant had made excess payment of duty which was to be refunded. There is also an observation that the same could be verified from the angle of just enrichment, but when a document like a Chartered Accountant certificate certifies the fact that no part of duty was being passed on, the certificate has to be given effect to. The Authority has literally ignored the said certificate although the same is forming part of the record, which is not expected of a *quasi-judicial* Authority. When a document is placed before him, the officer has to consider its applicability, relevancy etc. before rejecting or accepting the same; it is not so here, the officer has simply ignored the said certificate as if it has no relevancy or any evidentiary value.

4. We are satisfied with the claim of the Appellant which has been duly supported by the certificate of a responsible Chartered Accountant and hence, the refund claim is not hit by the bar of unjust enrichment. In this regard, we find that the decisions of various judicial Fora relied upon by the Appellant support our above view. In view of the above, the impugned common order rejecting the refund claims cannot sustain, for which reason the same is set aside. Appeals stand allowed.

(Order pronounced in open court on 21.07.2026)

sd/-	sd/-
(M. AJIT KUMAR)	**(P. DINESHA)**
Member (Technical)	Member (Judicial)

gs