

**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(Appeals), 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

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

.....Respondent

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 :-

(21)
59

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

Multiplex Corporation
Sector-3, Noida -201301
Gautam Budh Nagar
Pradesh, Code : 09
TIN/UIN: 09AAAFM8990K1ZM
Mail : papertubecans@gmail.com

Invoice No
GST/14
Delivery Note

Dated
14-Jul-2017
Mode/Terms of Payment

Consignee
Welfare Project Limited
Gelephu Distillery, Gelephu Bhutan, Post Box No.
Phone No 00975-5-251046/252216, Fax No.
00975-6-251100
Fax No. 00975-251100
NAT No

Supplier's Ref
GST/14
Buyer's Order No.
AWP/HO/PM12017100068
Despatch Document No.

Other Reference(s)
Dated
22-Jun-2017
Delivery Note Date

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

Despatched through
HR 38R 0175
Vessel/Flight No

Destination
Gelephu
Place of receipt by shipper

NAT No
Place of Supply

City/Port of Loading
Country BHUTAN
Terms of Delivery

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

Country of Origin of Goods Country of Final Destination
India BHUTAN

No & Kind of Pkgs	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Disc %	Amount
600	COMPOSITE CONTAINERS 750ml Bhutan Grain Whisky Canister 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 E & O.E

Amount Chargeable (in words)

Indian Rupees Four Lakh Seventy Three Thousand Seven Hundred Sixty Only

HSN/SAC

95090

Taxable Value	Rate	Integrated Tax Amount
4,23,000.00	12%	50,760.00
Total		4,23,000.00

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

Company's PAN

AAAFM8990K

Signature *Ramendra Singh*



for Multiplex Corporation

DUPLICATE
TRIPPLICATE
QUADRUPPLICATE
EXTRA COPY

For Multiplex Corporation
[Signature]
Authorised Signatory

BIHUTAN INVOICE No. 04/2017-14 dt. 14-07-2017

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

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

For Multiplex Corporation NOIDA-201301 from MULTIPLEX CORPORATION (GSTIN/UN No. 09AAAFM8990K1ZN) B-7, Sector-3, Noida, Uttar Pradesh (India) factory by LAND through the Border Post of:-DATHIGHARAY, DISTT.-CHIRANG, ASSAM. (Merchant's Name) M/s ARMY WELFARE PROJECT
AWPL, GELEPHU DISTILLERY, GELEPHU BHUTAN, Post Box No. 203, BHUTAN.

Quantity 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 cate of document under which IGST was paid or is payable	Gross weight of packages	Number and date of railway receipt, if any
Bhutan Grain Whisk (Comp. 01) 600	91 to 600 Nos. Packages	600 Nos. Packages	Composite Canister (97mmx278mm) 48195090	18,000	423,000.00 Four Lac Twenty Three Thousand (only)	12.0%	50,760.00 Fifty Thousand Seven Hundred Sixty Only	GST-14 dt. 14-07-2017	3300.00Kg	GR NO-168509024 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. JH 38 R 0175
Chassis No. 3303 & 3204
Place: Noida-Uttar Pradesh, (India)-201301
Date: 14/07/2017

[Signature]
Store Section
AWPL, Gelephu Distillery
Signature of authorised agent.

Serial No. 17, 42, 190, 222, 500

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

Signature and designation of the Officer of Goods & Service Tax

University Social Sci.
A 60: 1-6, 2007

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

† enclosed this. The above mentioned consignment has been duly identified by me and has passed the Border Customs Post.

Electronically (circled)
Two: List to be written in red ink
Electronically (circled)

$$\left[\frac{1.8 \cdot 5}{\log 10 / \log 10} \right]$$

Signature and Designation of the Indian
Officer-in-charge of the Border AND, Signature of the Officer

DECLARATION: I hereby certify that the above-mentioned consignment/packages have been duly identified by me and have been received and accepted for in, Bhutan.


 For Multiplex Corporation

 Authorized Signatory

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

IMPORT DECLARATION FOR IMPORTS FROM INDIA

Page No:	13
TPNACCID/P NO:	C20000X
Date:	
Not Later Than:	
Vehicle Flight No:	HR 3SR 0175
Gross Weight (kg)	
Invoice Date:	14/07/2017
Entry No:	ENC-17-20175055

Entry Point:	Geteifu Gate	Entry Date:	06/05/2017
Name of the Importer:	Amy Welfare Project Limited		
Has been Re-imported:	No	EPF No/	
Challan/AWS/TagNo:		Date:	
Market Source:	Factory	Supplier:	Multiple Corporation
Invoice Value:	473760		
Wh Entry No:		Temp. Regn. No:	

Code	Commonly Description	Unit	Quantity	Assessable Value(FOB) in Ru.	Sales Tax		Green Tax		Depot Surcharge		Excise		
					Rate (%)	Amount	Rate (%)	Amount	Rate / Unit	Amount	Rate (%)	Assessable Value/Dty.	Amount
555700	Cables, brass and brass, of cross-section of 2	NQM	3,300.00	423,000.00			0	0.00					50,760.
	Total:			423,000.00				0.00					507.

I, the undersigned, declare that the declaration and attached documents are true and correct. In case the declaration is found to be untrue, I/we shall be liable for fines, penalties, and damages in accordance with the provisions of the Copyright Act of 1976 (17 USC 107).

Official Use
Temporary registration number

~~Physical Ventilation~~

No. 10
 No. 11
 No. 12
 No. 13
 No. 14
 No. 15
 No. 16
 No. 17
 No. 18
 No. 19
 No. 20
 No. 21
 No. 22
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 No. 99
 No. 100

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)