

11A(3)(ii)	The prescribed period for service of show cause notice cum demand is one year or 5 years from “relevant date”. The relevant date will be one of the following ➤ If Return is to be filed as per provision of law, the actual date of filing of return [section 11A(3)(ii)(a)(A)]. ➤ If the return was required to be filed but was not filed, then the date on which return should have been filed [section 11A(3)(ii)(a)(B)]. ➤ If no return is required to be filed under the relevant provisions of Excise law, then date of payment of duty [section 11A(3)(ii)(a)(C)]. ➤ In case of provisional assessment, date of adjustment of duty after final adjustment [section 11A(3)(ii)(b)]. ➤ In case of demand on account of erroneous refund, date of such refund [section 11A(3)(ii)(c)].
11AB(1)	If duty is not paid when it ought to have been paid, interest is payable at the rates specified by Central Government by notification in Official Gazette (present rate is 13% w.e.f. 12-9-2003). The interest is payable from the first day of the month following the month in which the duty ought to have been paid, till the date of payment.
11AC	A mandatory penalty equal to the duty short paid or not paid or erroneously refunded is payable if such non-payment or short payment or erroneous refund was due to fraud, collusion, wilful mis-statement or suppression of facts etc. If duty and interest along with penalty is paid within 30 days, penalty will be 25% [There is dispute whether the penalty is mandatory or can be reduced in deserving cases].
11B(1)	Person claiming refund of excise duty and interest, if any, paid on such duty, to make application within one year of ‘relevant date’ to AC / DC. The limitation of one year shall not apply if duty was paid under protest.
11B(2)	Doctrine of unjust enrichment – Refund, after sanction, to be credited to Consumer Welfare Fund.
Proviso to section 11B(2)	Refund will be paid to assessee only in following cases – • Rebate of excisable goods exported out of India (if he had exported on payment of duty) • Rebate of excise on excisable materials used in manufacture of goods exported out of India (if he has not availed Cenvat credit) • Refund of duty paid on inputs (if payable according to any rule or notification) • To Manufacturer, if he has not passed on incidence of the duty to another person • To Buyer, if he has borne the duty and if he has not passed on incidence of the duty to another person • To any other class of applicant if borne by any such class of applicants, as may be notified by Government of India, if the incidence of duty has not been passed on to any other person (not specified so far)