

रजिस्टर्ड डाक ए.डी. द्वारा

: आयुक्त (अपील -I) का कार्यालय, केन्द्रीय उत्पाद शुल्क, :  
: सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास, :  
: आंबावाडी, अहमदाबाद- 380015. :

क फाइल संख्या : File No : V2(69)83 /Ahd-III/2015-16/Appeal-I

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-112-16-17

दिनांक Date : 19.09.2019 जारी करने की तारीख Date of Issue 21/9/16

श्री अभय कुमार श्रीवास्तव आयुक्त (अपील-I) द्वारा पारित

Passed by Shri Abhai Kumar Srivastav Commissioner(Appeals-I)Ahmedabad

ग \_\_\_\_\_ आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-I आयुक्तालय द्वारा जारी मूल  
आदेश सं \_\_\_\_\_ दिनांक : \_\_\_\_\_ से सृजित

Arising out of Order-in-Original: 08/DC/DEM/CEX/15-16 Date: 30.12.2015  
Issued by: Deputy Commissioner, Central Excise, Din: Kadi, A'bad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

**M/s. Swastik Ceracon Ltd.**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे  
बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as  
the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

**Revision application to Government of India :**

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में  
पूवोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार,  
वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को  
की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision  
Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building,  
Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the  
following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने  
में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में  
चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

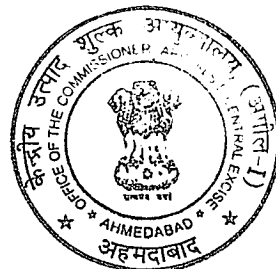
(ii) In case of any loss of goods where the loss occur in transit from a factory to a  
warehouse or to another factory or from one warehouse to another during the course of  
processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क  
कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित  
है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside  
India of on excisable material used in the manufacture of the goods which are exported to any  
country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया  
माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of  
duty.



ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- ए0बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

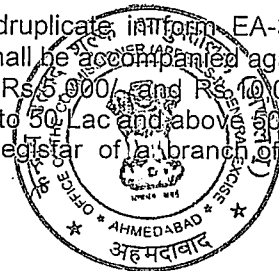
(a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

(ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

(b) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in the form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any



nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस संदर्भ में, इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



**ORDER-IN-APPEAL**

M/s. Swastik Ceracon Limited (Unit-III), S.No. 1071-74, Ahmedabad Mehsana Highway, Nandasan, Mehsana [for short 'appellant'] has filed this appeal against OIO No. 8/DC/DEM/CEX/15-16 dated 30.12.2015, passed by the Deputy Commissioner, Central Excise, Kadi Division, Ahmedabad-III Commissionerate [for short 'adjudicating authority'].

2. Briefly stated, a show cause notice dated 24.09.2015, was issued to the appellant based on an audit objection, alleging that the appellant who was discharging duty under Section 4A of the Central Excise Act, 1944, had wrongly availed CENVAT Credit on outward transport in respect of depot sale amounting to Rs. 18,937/- during the period from July 2013 to 10.7.2014. The notice therefore, *inter alia*, demanded the wrongly availed CENVAT credit along with interest and also proposed penalty under section 11AC of the Central Excise Act, 1944 read with Rule 15(2) of the CENVAT Credit Rules, 2004.

3. Deputy Commissioner, Central Excise, Kadi Division, Ahmedabad-III Commissionerate, vide his impugned order dated 30.12.2015, confirmed the entire demand along with interest and further imposed penalty under Rule 15(2) of the CENVAT Credit Rules, 2004 [for short CCR'04], read with Section 11AC of the Central Excise Act, 1944 [for short the 'Act'].

4. The appellant feeling aggrieved, has filed this appeal, raising the following grounds:

- the notice based on the judgement of Ultratech Cement Ltd, is not applicable in the present case since cement is leviable to duty at specific rate, while in the case of the appellant their product is charged at ad valorem;
- the notice is barred by limitation;
- in case of MRP, which includes charges upto delivery of goods, benefit of input service tax credit upto the place of removal for outward transportation, is not deniable.

5. Personal hearing in the matter was held on 24.8.2016. Shri Nilam Shah, Account Officer appeared on behalf of the appellant and reiterated submissions advanced in the grounds of appeal. He further submitted additional written submission dated 23.8.2016, wherein it was averred that:

- the base of the audit objection and the notice is the decision in the case of M/s. Ultratech Cement Ltd [2013(4) ECS(104)];
- the aforementioned order was challenged before the Hon'ble High Court of Chhattisgarh, wherein it allowed the parties appeal and set aside the order of the Tribunal [2014(203) ECR 007];
- there is no provision in the Act or in the Rules or in any circular issued by CBEC to hold that in case duty is charged on MRP basis, then the place of removal will be the factory gate;
- vide notification No. 21/2014-CE(NT) dated 11.7.2014, the definition of place of removal has been inserted in the CCR '04;
- as per CBEC's instruction dated 2.2.2006, in case of depot sales of goods the credit of service tax paid on the transportation of goods upto such depot would be eligible irrespective of the fact whether the goods were chargeable to excise duty at specific rates of ad valorem rates under section 4 or 4A of the Act;
- since the definition is now provided in the CCR '04, wherever CENVAT credit is available up to the place of removal this definition of place of removal would apply irrespective of the nature of assessment of duty;
- they cited OIA NO. AHM-EXCUS-003-016-16-17 dated 20.5.2016, in support of their averments.



6. I have gone through the facts of the case, the grounds of appeal and the oral averments raised during the course of personal hearing.

7. The issue to be decided is whether the appellant can avail CENVAT credit in respect of outward transportation of finished goods from factory gate upto depot when they have valued their final products under Section 4A of the Act.

8. As the issue revolves around CENVAT credit on input services, the relevant portion of its definition, as per Rule 2(l) of the CCR '04, is reproduced for ease of reference:

*[(l) "input service" means any service, -*

- (i) *used by a provider of [output service] for providing an output service; or*  
 (ii) *used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products upto the place of removal,*

*and includes services used in relation to modernisation, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage upto the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal;*

8.1 Place of removal, as per Section 4(3)(c) of the Act, states as follows:

*"place of removal" means-*

- (i) *a factory or any other place or premises of production or manufacture of the excisable goods;*  
 (ii) *a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;*  
 (iii) *a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory, from where such goods are removed;]*

9. Revenue's contention for denying the credit is primarily the judgement of the Hon'ble Tribunal in the case of M/s. Ultratech Cement Ltd [2014(35)STR 751, 2013(4)ECS104 (Tri-Del)], wherein the Tribunal on the question of availability of CENVAT Credit in respect of outward transportation made the following observations, while remitting back the case to the original adjudicating authority;

- there is no dispute that during the period with effect from 1.4.2008, the GTA service availed for transportation of finished products only up to the place of removal are eligible for CENVAT Credit;
- in terms of Board's circular no. 137/3/06-Ex-4 dated 2.2.2006, it has been clarified that in cases where the goods after removal from the factory to the depot are sold from the depot it is the depot which would be the place of removal and CENVAT credit of service tax paid on transportation of finished goods up to such depot would be admissible, irrespective of whether the duty on the finished goods is chargeable at specific rate or at ad valorem rate or on value determined under section 4A of the Act;
- the scope of definition of the place of removal as given in Section 4(3)(c) would not have been restricted by the other provisions of Section 4, had been adopted in CCR '04 by incorporation but since this is a case of legislation by reference the meaning of place of removal as given in section, ibid, would have to be determined, keeping in view the other provisions of this section;
- when duty is charged at ad valorem rate on value determined under section 4, then the definition of place of removal as per Section 4(3)(c) can be adopted for the purpose of CCR '04 and in other cases place of removal would be factory gate or bonded ware house; that this definition of place of removal cannot be adopted in case of goods chargeable under section 4A.



10. The appellant's contention is that the aforementioned judgement which was the basis of the audit objection which culminated in the notice dated 24.9.2015 and the impugned OIO dated 30.12.2015, has been set aside by the Hon'ble High Court of Chhattisgarh [2014(307) ELT 3 ], wherein the Court, held as follows:

26. *There is no provision in the Act or in the Rules or in any circular issued by the Board of Central Excise and Customs, New Delhi (the Board) to hold that in case the duty is charged on the specified rate, then the place of removal will be factory gate.*

27. *If the legislature or the Central Government, or the Board wanted the 'place of removal' to be the factory gate in case of payment of excise duty on specified rate then they could so define it in the Act or in the Rules or in any of the circulars. They having failed to do so have clarified their intention that in such a case factory gate cannot be place of removal as a presumption of law.*

28. *In view of above, the presumption by the Tribunal that the place of removal is factory gate of the manufacturer in case the excise duty is charged on the specified rate, is incorrect.*

29. *A Division Bench of this Court in which one of us was a member, namely Tax Case - 34 of 2011 (Lafarge India Limited v. Commissioner, Central Excise, Raipur) (the Lafarge case) [2014 (307) E.L.T. 7 (Chhattisgarh) = 2014 (35) S.T.R. 645 (Chhattisgarh)] has held as follows :*

*'18. Section 4 of the Act is titled as 'Valuation of excisable goods for purpose of charging of duty of excise'. Though, Section 4(3)(c) defines the word 'place of removal' for purpose of that section but in absence of its meaning for other sections, it would be applicable unless it is otherwise provided.*

*19. In Section 4(3)(c), 'Place of removal (see Appendix-III) means— ... a depot, premises, ... or any other place ... from where the excisable goods are to be sold after their clearance from the factory.*

*20. If under the terms of the contract, the sale takes place at the destination then that place may be the place of removal and Service Tax paid on the GTA-service for transporting the goods, upto destination might be available for taking cenvat credit.'*

*30. In our opinion, it is to be decided on the facts and circumstances of each case as to what is the place of removal.*

11. As is already mentioned, the genesis of the dispute was the judgement of the Hon'ble Tribunal in the case of M/s. Ultratech Cement Ltd, supra. The Hon'ble High Court, supra, however, has set aside the logic adopted by the Tribunal - *that only when duty is charged at ad valorem rate, determined under section 4 of the Act, then the definition of place of removal as per Section 4(3)(c) can be adopted for the purpose of CCR '04 and in other cases place of removal would be factory gate or bonded ware house.* In the present case, the dispute being availment of CENVAT Credit on outward transportation of finished goods from factory to depot, clearly falls within Section 4(3)(c)(iii) of the Central Excise Act, 1944. It appears that going by the above judgement, the CENVAT credit cannot be denied, more so in view of the fact that the credit, as is mentioned in para 2 of the notice, was in respect of outward transportation service, towards depot sale.

12. Board vide its letter F. No. 137/3/2006-CX. 4, dated 2.2.2006, has already clarified in the matter, which is reproduced below for ease of reference:

*4. In view of the above, the undersigned is directed to state that, in case of depot sales of goods, the credit of service tax paid on the transportation of goods up to such depot would be eligible, irrespective of the fact, whether the goods were chargeable to excise duty at specified rate.*



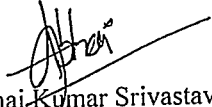
*rates or ad valorem rates on the basis of valuation under section 4 or 4A of the Central Excise Act.*

[emphasis supplied]

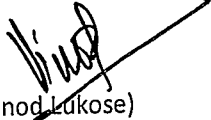
Further, vide notification No. 21/2014-CE(NT) dated 11.7.2014, the definition of place of removal has already been inserted in the CCR '04.

12. In view of the foregoing, the appeal is allowed. The impugned OIO is set aside. The appeal is disposed of accordingly.

Date : 19.09.2016

  
(Abhai Kumar Srivastav)  
Commissioner (Appeal-I)  
Central Excise, Ahmedabad

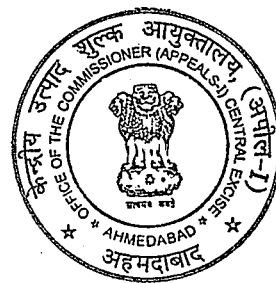
Attested

  
(Vinod Lakose)  
Superintendent (Appeal-I)  
Central Excise  
Ahmedabad

BY R.P.A.D.

To,

M/s. Swastik Ceracon Limited (Unit-III),  
S.No. 1071-74,  
Ahmedabad Mehsana Highway,  
Nandasan,  
Mehsana,  
Gujarat.



Copy to:-

1. The Chief Commissioner, Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, Central Excise, Ahmedabad-III.
3. The Deputy/Assistant Commissioner, Central Excise Kadi Division, Ahmedabad-III.
4. The Additional Commissioner, System-Ahmedabad-III.
5. ~~Guard File.~~
6. P.A.

