

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(73)70 /Ahd-III/2015-16/Appeal-I

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-115-16-17

दिनांक Date : 21.09.2016 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: 180/Ref/2015-16 Date: 17.11.2015

Issued by: Deputy Commissioner, Central Excise, Din: Kadi, A'bad-III.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Ratnadeep Metal & Tubes 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
पूर्वोक्त 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, 4th 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।

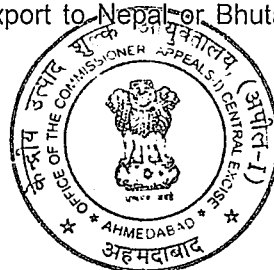
(ii) In case of any loss of goods where the loss occur in transit from a factory to a
warehouse or to another factory or from one warehouse to another during the course of
processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(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- णबी/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

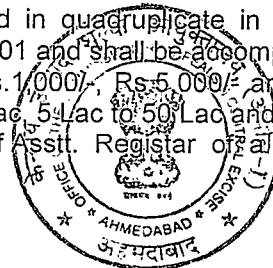
(a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

(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 मैन्टल 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 और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और 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 और 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 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 Appellate 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 (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 35फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 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

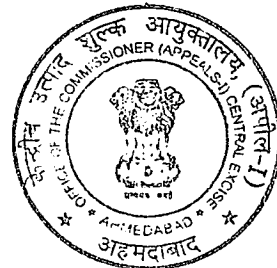
M/s Ratnadeep Metal & Tubes Ltd, Kadi, Gujarat (hereinafter referred to as "the appellant") has filed the present appeal against Order-in-Original No.180/Ref/2015-16 dated 17.11.2015 (impugned order) passed by the Deputy Commissioner of Central Excise, Kadi Division, Ahmedabad-III(adjudicating authority).

2. Briefly stated, the appellant had filed a refund claim of Rs.1,33,361/- before the adjudicating authority on 13.05.2015. The facts for filing the said refund claim is that based on an objection raised by the Audit party, the appellant had reversed Cenvat credit of Rs.1,10,186/- availed on the services provided by CHA for export of goods, on the grounds that it did not fall under the definition of input service as it was availed beyond factory gate. They also paid the said amount along with interest amounting to Rs.23,175/- As it was observed by the appellant that the input credit availed by them was in order, they filed a refund of the amount so paid. The adjudicating authority denied the claim vide the impugned order on the ground that the appellant had paid the amount without any protest during the course of audit and accordingly the audit objection was closed; that the Board, vide circular No.999/6/2015-CX dated 28.02.2015 has clarified that in case of clearance of goods for export by manufacturer exporter, the place of removal is port of export; that in the instant case the appellant had filed the refund claim in respect of Cenvat credit taken prior to Board's circular dated 28.02.2015.

3. Feeling aggrieved, the appellant has filed the instant appeal on the grounds that the definition of input service under Rule 2(l) of Cenvat Credit Rules, 2004 roughly covered all services used by a manufacturer, directly or indirectly in or in relation to manufacture and clearance of final products upto the place of removal; that the eligibility of Cenvat credit on CHA service is settled by Board's circular No.988/12/2014-CX dated 28.10.2014 and 999/6/2015-CX dated 28.02.2015; that the issue has been settled by various decisions of High Court and Tribunals- in the case of M/s Dynamic Industries Ltd reported at 2014 (307) ELT 15 (Guj); in the case of M/s Adani Pharmachem Ptd reported at 2008 (232) ELT 804-Tri.

4. Personal hearing in the matter was held on 08.08.2016. Shri Anil Gidwani, Consultant appeared before me and reiterated the submissions advanced in the grounds of appeal.

Abha 5. I have considered the facts of the case, submission made by the appellant in the appeal and during the course of personal hearing. The short point to be decided in the matter is whether input service credit on CHA service, availed by the appellant is correct or otherwise and that the amount of credit reversed by them during audit is required to be refunded or not.



9. I observe that vide circular No. 999/6/2015-CX dated 28.2.2015, the Board has clarified that 'place of removal' in case of a manufacturer-exporter would be the Port/ICD/CFS. The relevant extracts are reproduced below:

"6. In the case of clearance of goods for export by manufacturer exporter, shipping bill is filed by the exporter and goods are handed over to the shipping line. After Let Export Order is issued, it is the responsibility of the shipping line to ship the goods to the foreign buyer with the exporter having no control over the goods. In such a situation, transfer of property can be said to have taken place at the port where the shipping bill is filed by the manufacturer exporter and place of removal would be this Port/ICD/CFS. Needless to say, eligibility to CENVAT Credit shall be determined accordingly."

10. In the present case the appellant has availed the service of CHA and taken Cenvat credit of service tax amounting to Rs. 1,10,186/- paid on such CHA service for export of goods; the said amount was reversed by them as per the objection raised during the course of audit. The refund claim was filed since the appellant felt that the CENVAT Credit was correctly availed. The adjudicating authority, however, rejected the credit mainly on the grounds that the period involved for availing the credit in dispute by the appellant was prior to the above cited Board circular.

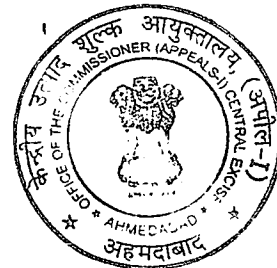
11. In the instant case, the facts that are not disputed are:

[a] that the CHA service availed by the appellant was in relation to export of goods; and

[b] the Board vide circular, *supra* has clarified that in the case of exports the place of removal would be Port.

12. The period under consideration is 2012-13 and 2013-14. Normally, Board's circulars are effective with prospective effect. It is, however, observed that the Board's circular dated 28.02.2015 is only amplifying the clarification issued vide circular dated 23.08.2007 and 20.10.2014, on when the sale ought to be construed as to have taken place. Further, it is observed that the facts mentioned in para 6 of the Board's circular are not disputed, and they were valid during the period under consideration, i.e. that transfer of property took place at the port/ICD/CFS where the shipping bills were filed by a manufacturer exporter.

13. I find that the appellant has cited the decision of Hon'ble High Court of Gujarat in the case of Commissioner V/s Dynamic Industries [2014(307) ELT 15(Guj)], wherein, the input for a period from 2006-07 and 2007-08 was allowed on the grounds that input services were utilized for purpose of export of final products and exporter could not do business without them; that service tax paid on these services availed till goods reached port was available. Further, even the Hon'ble Tribunal has allowed the credit of service paid on CHA service for export of goods in numerous judgments.



6. At the outset, I observe that the appellant had availed input service credit amounting to Rs.1,10,186/-on service provided by CHA for export of goods for the years 2012 -13 and 2013-14 and as per objection raised during audit, they reversed the said amount with interest amounting to Rs. 23,175/-.

7. Under Rule 2 (1) "Input service" means any service: -

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

and includes services used in relation to setting up, modernization, renovation or repair 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, and security, inward transportation of inputs or capital goods and outward transportation unto the place of removal. (emphasis supplied)

but excludes, -

(A)....

(B) service provided by way of renting of a motor vehicle, in so far as they relate to a motor vehicle which is not a capital goods; or

(BA) service of general insurance business, servicing, repair and maintenance, in so far as they relate to motor vehicle which is not a capital goods, ...

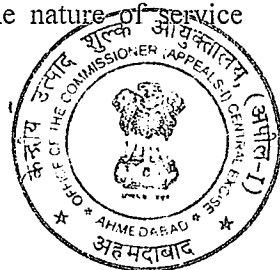
The definition of 'place of removal' was inserted in Rule 2 of the CENVAT Credit Rules, 2004 vide notification No. 21/2014-CE (NT) dated 11.7.2014,. The relevant excerpts are as follows:

2. In the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), in rule 2, after clause (q), the following clause shall be inserted, namely -

'(qa) "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;'

8. The definition of 'input service' fixes the meaning of expression that the services used by the manufacturer, are required to have a nexus with the manufacture of the final product and clearance of the final product upto the place of removal; that the services which are enumerated in the inclusive clause of the definition of 'input service' are also required to have been used upto the "place of removal". Therefore, only activities relating to business, which were taxable services and used in relation to the manufacture of final product and clearance of the final product, up to the place of removal would be eligible as 'input services'. After the final products are cleared from the place of removal, there would be no scope for subsequent use of service to be treated as input service. Services beyond the stage of manufacturing and clearance of the goods cannot be considered as input services. Thus, for the purpose of ascertaining the admissibility of CENVAT credit on services, the nature of service availed should be in consonance with the above parameters.



14. I rely upon following judgments:

- (i) *The Hon'ble CESTAT, West Zonal Bench, Ahmedabad in case of C.C.E, Rajkot V/s Adani Pharmachem Pvt. Ltd- reported at-2008 (232) E.L.T. 804 (Tri. Ahmd.) has held that --*

"..... There is no dispute that the CHA services are required to facilitate clearance of final products from the place of removal i.e. the load port. Coming to the conflict between the two decisions Tribunal cited, it is noticed that the decision in the case of M/s. Excel Crop Care Ltd. was rendered on 30-4-2007 whereas the circular was issued by the CBEC on 23-8-2007 and therefore the ld. Member did not have the benefit of the Board's circular at that time. and in view of the discussions above, the appeals filed by the Department are without merit and accordingly are rejected.


- (ii) *The Hon'ble CESTAT, Ahmedabad has followed the above judgment in the case of M/s Stovec Industries Ltd V/s CCE Ahmedabad reported at 2014(33)STR 155 (Tri). It has held that:-*

"the dispute, as to whether the appellant is entitled to avail Modvat credit in respect of Service Tax paid on CHA services availed at the port area, for export of their goods. The Tribunal in the case of CCE, Ahmedabad v. Fine Care Biosystems - 2010 (17) S.T.R. 168 (Tri.-Ahmd.), as also in the case of CCE, Rajkot v. Adani Pharmachem P. Limited - 2008 (232) E.L.T. 804 (Tri.-Ahmd.) = 2008 (12) S.T.R. 593 (Tribunal) has held such services to be eligible input services for the purpose of Modvat credit."

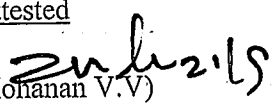
It is also to be noted that where there is a decision of a Court/Tribunal, judicial discipline entails that such orders be followed, provided facts are similar. As is evident, the facts are similar to the aforementioned cases. The Apex Court in the case of Kamlakshi Finance Corporation Ltd [1991(55)ELT 433(SC)] held that *"the principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department - in itself an objectionable phrase - and is the subject-matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assesseees and chaos in administration of tax laws."*

15. In view of above decisions of the Hon'ble High Court of Gujarat and the Hon'ble Tribunal, the admissibility of credit on CHA services is no more *res integra* even for the period prior to Board's circular. Hence, in instant case, the appellant is eligible for CENVAT credit availed on the services of CHA for export of goods. Therefore, the appeal filed by the appellant is allowed with consequential relief.

Date: 21/09/2016

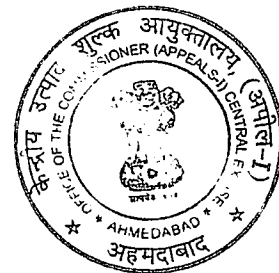

(Abai Kumar Srivastav)
Commissioner (Appeals-1)
Central Excise, Ahmedabad.

Attested


(Mohanan V.V)
Superintendent (Appeals-I)
Central Excise, Ahmedabad

R.P.A.D

To
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Survey No.1015/2,
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Rajpur, Kadi, Gujarat.



Copy to:-

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4. The Dy. / Asstt. Commissioner, Central Excise, Kadi Division, Ahmedabad-III
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6. P.A.

