

रजिस्टर्ड डाक ए.डी. द्वारा

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

क फाइल संख्या : File No : V2(39)72/Ahd-III/2015-16/Appeal-I

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-152-16-17

दिनांक Date : 28.10.2016 जारी करने की तारीख Date of Issue 10/11/16

श्री उमाशंकर आयुक्त (अपील-I) द्वारा पारित

Passed by Shri Uma Shanker 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: 06/AC/DEM/C.EX/2015-16 Date: 06.11.2015

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. Asia Bulk Sacks Pvt. Ltd. Unit-II

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथारिथिति 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, 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।

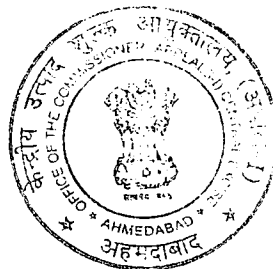
(ii) In case of any loss of goods where the loss occur in transit from a factory to a
warehouse or to another factory or from one warehouse to another during the course of
processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(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 मामले 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- षोबी/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

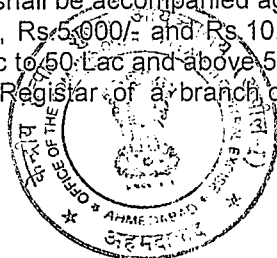
(a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

(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 इ.ए-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 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 24) 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 होगा।

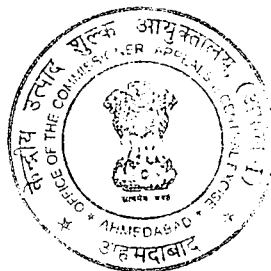
For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 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 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. Asia Bulk Sacks Private Limited, Unit-II, Survey No. 211 and 214, Kadi-Chhatral Road, Budasam, Taluka Kadi, Mehsana, [for short - 'appellant'] has filed this appeal against OIO No. 6/AC/Dem/C.Ex/2015-16 dated 6.11.2015, passed by the Deputy Commissioner, Central Excise, Kadi Division, Ahmedabad-III Commissionerate [for short the 'adjudicating authority'].

2. Briefly stated, the facts are that the assessee applied for registration on 28.11.2011, wherein they classified their goods under chapter heading 39 of Central Excise Tariff Act, 1985 [for short - "CETA '85"]. Thereafter, vide two letters dated August 2013 and 17.11.2014, the appellant filed applications requesting change in the classification, as mentioned below:

Sr. No.	Description of the product	CETSH mentioned in Form A-1	Change in classification sought vide the two letters
1	Flexible Intermediate Bulk Containers [Jumbo bags]	39232990	63053200
2	P P Tapes	39191000	54041990
3	Woven Fabrics	39269080	54072090
4	PP Woven sacks and bags	39232990	63053300

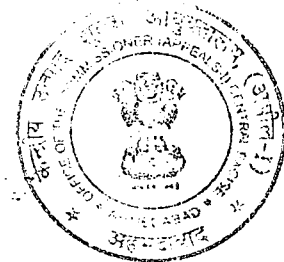
3. A show cause notice dated 29.04.2015 was issued to the appellant on the grounds that the appellant had wrongly classified Flexible Intermediate Bulk Containers [FIBCs] and PP/HDPE sacks/bags under CTH 63053200 and CTH 63053300, respectively, instead of 39232990 of CETA '85.

4. The adjudicating authority, vide his impugned OIO dated 6.11.2015, adjudicated the show cause notice dated 29.4.2015, wherein he held that both (i) PP Woven sacks & bags; and (ii) flexible intermediate bulk containers, would merit classification under CETSH 39232990.

5. The appellant, feeling aggrieved has filed this appeal against the aforementioned OIO dated 6.11.2015, on the grounds that:

- HDPE/PP woven sacks and FIBCs have specific entry; that Rule 3(a) of the interpretation rules specifically states that the heading which provides the most specific description shall be preferred to heading providing a more general description;
- the above two products are classifiable under 630532300;
- that they wish to rely on the case of TPI India Ltd [2005(189) ELT 311], Aspen Crew [2003(156) ELT 387] and Metrowood Engineering Works [1989 (43) ELT 660];
- CBEC vide circular No. 42/2011 dated 22.9.2011 has clarified that FIBCs are made of man made textile material and would be classifiable under drawback tariff item 630502.

6. Personal hearing in the matter was held on 19.10.2016. Shri M.H.Raval, Consultant, appeared on behalf of the appellant and reiterated the arguments made in the grounds of appeal.



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

8. The issue to be decided is whether *FIBCs* and *PP woven sacks and bags* would be classifiable under CETSH 63053200, 63053300, respectively or under 39232990. Surprisingly though the appellant had requested change in classification in respect of PP woven sacks and bags from 39232990 to 63053300, in the grounds of appeal, he has requested that the product be classified under 63053200.

9. Before dwelling on the merits of the matter, - the rival tariff entries, relevant section and chapter notes, etc, state as follows:

Central Excise Tariff Act, 1985

3923	Articles for conveyance or packing of goods, of plastics; stoppers, lids,, caps and other closures, of plastics
	-Sacks and bags (including cones):
3923 29	--Of other plastics:
3923 29 10	---Of poly(vinyl chloride)
3923 29 20	Other

6305	Sacks and bags, of a kind used for the packing of goods
	- Of man made textile materials :
6305 32 00	--Flexible intermediate bulk containers
6305 33 00	--Other, of polyethylene or polypropylene strip or the like

Chapter 39 (Section VII)

Note 1.....

Through out this schedule any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI

Note 2 This chapter does not cover:

(p) goods of Section XI (textiles and textiles articles)

Section XI

Notes:

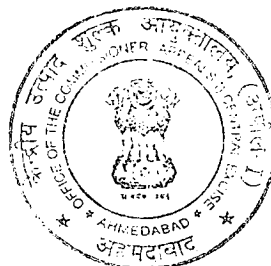
1. This Section does not cover:

(g) monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46)

Chapter 54

1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)]; or
 (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.



The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

1A . Notwithstanding anything contained in Note 1, man made fibre such as polyester staple fibre and polyester filament yarn manufactured from plastic and plastic waste including waste polyethylene terephthalate bottles shall be classified as textile material under Chapter 54 or Chapter 55, as the case may be.

Chapter 63

Notes :

1. Sub-Chapter I applies only to made up articles, of any textile fabric.

9.1 FIBCs, are large woven polypropylene bags designed for storing and transporting dry flowable bulk products. FIBCs typically measure around 4 cubic feet in size with a capacity of 1 to 2 tons.

9.2 Further, PP woven sacks are versatile packing materials used extensively in the packing of cements, fertilizers, thermo plastic raw materials. etc. are not only stronger *vis-a-vis* conventional packing materials but also lighter and have minimal seepage and are cheaper compared to other bags. They are also moisture proof and can be used to pack sensitive goods.

10. The adjudicating authority, vide his impugned OIO, held that the products are classifiable under 39232990 of CETA '85 on the grounds that:

- CBEC vide an order under Section 37B of Central Excise Act, 1944, had classified HDPE strips and tapes of a width not exceeding 5mm under sub-heading 3920.32;
- that HDPE strips obtained by slitting of plain HDPE film would not appropriately merit classification as 'fiber/yarn' as per chapter note 1 of chapter 54; that strip is obtained by slitting plain film which can in no way be equated with twisting of a fiber into yarn; that the final product cannot be termed as textile/textile article as it has not been woven/knitted out of a natural or an artificial fiber/yarn;
- that since there are no specific headings for classification of the aforementioned two products in question under chapter 39, they are being classified under residual entry 39232990.

11. The show cause notice dated 29.4.2015 also relies upon certain case laws viz Shree Ram Multi Tech Ltd [2006(195) ELT 138] and M/s. Gujarat Raffia Industries Ltd [2003(153)ELT 336] to hold that the goods would be classifiable under CETH 3920.32

12. On going through the section notes, chapter notes and the rival tariff headings what comes out is that as per chapter note 2(p), *supra*, goods under Section XI are not covered under chapter 39; that as per section note 1(g) of Section XI only plastic strip or the like, more than 5mm, is classifiable under chapter 39; that the plastic material out of which strip less than 5mm, is made is a synthetic material as per chapter note 1 of chapter



54; that as per HSN explanatory notes under heading 3920 the strip of plastic less than 5mm is excluded from chapter 39 and is covered under heading 54.04.

13. As per the manufacturing process, reproduced in the show cause notice dated 29.4.2015, the appellant manufactures strips/tapes through granules of polypropylene and polyethylene; that weaving of tapes results into woven fabric; that the woven fabrics is laminated/coated with LDPE/LLDPE/PP; that this woven fabrics is thereafter cut, stitched and printed as per the customer's requirement; that in this case tapes of PP /HDPE are having width less than 5mm.

14. Prior to 1995, tariff item sub-headings were of 4 digits. From 1995, it was changed to 6 digits and since 2005, tariff item headings are of 8 digits. Classification of a product is to be determined as per the description of the products given in the various headings/sub headings of schedule to CETA. As is the norm, a specific description is to be preferred instead of a heading, providing a more general description. Further, the dispute relating to tariff classification, as far as possible, is required to be resolved with reference to nomenclature indicated by the HSN unless there is an expressed different intention indicated in the CETA itself. I find that since the article in question is a composite article, Rule 3 (b) of Rules for the Interpretation of Tariff Entries, would apply. The said Rule 3 states as follows:

3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

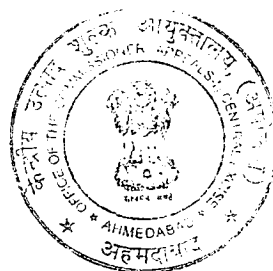
(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to Rule 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

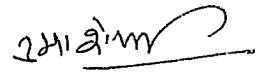
15. For classification of the product/article in question, going by Rule 3(b) *supra*, appropriate testing of such product/article, is essential. The chemical test results provide the essential characteristics of the product/articles, which in turn acts as a guide in classification of a product. However, in the instant case, I find that no such test was conducted at any stage. The adjudicating authority has classified the goods in question on the basis of manufacturing process and the relevant chapter notes and explanatory notes.

16. I have already decided a similar issue vide OIA No. AHM-EXCUS-003-APP-021-16-17 dated 25.5.2016. Following my earlier decision and in view of the discussion, *supra*, I am of the opinion that the proper classification of the products in



question should be determined on the basis of essential characteristics of the manufactured goods which can be known only after the test result. Therefore, the adjudicating authority is directed to get the product in question, tested and thereafter, based on the test results decide the classification accordingly. For this purpose, I am inclined to remand the case to the adjudicating authority. Needless to state, the principles of natural justice should be adhered to, while deciding the issue.

18. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
18. The appeal filed by the appellant stands disposed of in above terms.



(उमा शंकर)

आयुक्त (अपील्स - I)

Date : 28.10.2016.

Attested



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

BY R.P.A.D.

To,

M/s. Asia Bulk Sacks Private Limited,
Unit-II,
Survey No. 211 and 214,
Kadi-Chhatral Road,
Budagam, Taluka Kadi,
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, Central Excise, Ahmedabad-III.
5. Guard File.
6. P.A.

