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(72)5/Ahd-III/2016-17/Appeal-I** 4806 to 4810

ख अपील आदेश संख्या :Order-In-Appeal No.: **AHM-EXCUS-003-APP-221-16-17**

दिनाँक Date : **24.01.2017** जारी करने की तारीख Date of Issue 2/2/17

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 _____ दिनाँक : _____ से सृजित

Arising out of Order-in-Original: **05&06/D/GNR/AP/2015-16**Date: **29.02.2016** Issued by: Assistant Commissioner, Central Excise, Din: Gandhinagar, A'bad-III.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Hemata Rolling Pvt. 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, 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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35– ण्0बी/35–इ के अंतर्गतः–

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, मेघाणी 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 न्यायाधिकरणें की गई अपील के विरूद्व 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 रेखाकिंत 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. Registar 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 ओदश 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 हैं।

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 not withstanding 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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.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 beer a court fee stamp of Rs.6.50 paisa 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 in 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, १९४४ की धारा ३५फ के अंतर्गत वित्तीय(संख्या-२) अधिनियम २०१४(२०१४ की संख्या २५) दिनांक: ०६.०८.२०१४ जो की वित्तीय अधिनियम, १९९४ की धारा ८३ 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 होगे।

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

This appeal has been filed by M/s Hemeta Rolling Pvt Ltd.,Survey No.28, B/h Shital Motors, Village Dhandha, Tal Himatnagar, Gujarat (hereinafter referred to "the appellant") against Order-in-Original No.05 to 06/D/GNR/APB/2015-16 dated 29.02.2016 (hereinafter referred to as "impugned order) passed by the Assistant Commissioner of Central Excise, Gandhinagar Division (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case is that during scrutiny of records of the appellant, it was noticed that they had cleared goods to their associate companies viz., M/s Smruti Agency and M/s Saubhagya Agro Equipment Pvt Ltd 2014-15 and failed to value the goods at one hundred and ten percent of the cost of production of such goods, as required under Rule 8 of Central Excise Valuation (Determination of price of Excisable goods) Rules, 2000 (for short- Valuation Rules) during 2012-13 and 2014-15. Therefore, show cause notices dated 21.07.2014 and 05.05.2015 were issued to the appellant for demanding short payment of central excise duty amounting to Rs.1,51,615/- for the period 2012-13 and Rs.1,31,222/- for the period 2014-15. The show cause notices also proposes for demand of interest of such short payment and imposition of penalty under Section 11 AC of Central Excise Act, 1944 read with Rule 25 of Central Excise Rules, 2002. The adjudicating authority has confirmed the demand with interest and also imposed penalty of Rs.2,82,837/-.

3. Being aggrieved, the appellant has filed the present appeal on the following grounds:

- The appellant is a private limited company and M/s Smruti Agencies is a partnership firm and M/s Saubhagya Agro Equipment Pvt Ltd is a limited company; that neither of the company has control over the affairs of the others, therefore, these are independent and different entities.
- None of the conditions specified in Section 4(3)(b) of CEA are satisfies with regard to "related person"; that Rule 8 or 9 of Valuation Rules come to play only if the conditions under above section are satisfied; that only because of one or two Directors of the appellant are also a Director of M/s Smruti Agencies and M/s Saubhagya Agro Equipment Pvt Ltd does not make three companies are inter-connected undertaking. This issue is covered in the Tribunal decision in the case of Pinnacle Exports Pvt Ltd-2002 (150) ELT 1144 which was approved by the Hon'ble Supreme Court in the case law reported in 2008 (226) ELT 142.
- There is no allegation that they had cleared similar goods to the said parties at a lower rate than the rate at which the goods are sold to other buyers; that the goods sold to the said parties are at higher rate than the goods sold to other buyers. Therefore, the demand is not sustainable. They relied on case law in the case of M/s Dagger Die Cutting-2010 (255) ELT 3 (Mum.) and other related case laws.
- Rule 8 of Valuation Rules applicable in a situation when the goods are not sold but used captively for further manufacture within the factory. Rule 9 is applicable when goods are not sold except to or through a related person; that the said rule clearly means that the sale is exclusively to or through a related person; that in the instant case sales were made to other independent buyers, hence provisions of the said rule is not applicable. In view of above, the value of the goods cleared to the said parties becomes the transaction value and there arises no short payment. The appellant relied on decision of Pepsico India Holdings (P) Ltd-2004 (163) ELT 478 (Tri. - Del) and other various case laws.

4. A personal hearing in the matter was held on 20.12.2016. Shri M.H.Ravel, Consultant appeared on behalf of the appellant and reiterated the grounds of appeal and further submitted additional written submissions.

5. I have carefully gone through the facts of the case, submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The core issue to be decided in the instant appeal is relating to valuation of goods cleared to associate companies/inter connected undertakings and whether Rule 8 of Valuation Rules, as held by the adjudicating authority is applicable on such clearance.

6. At the outset, I observe that the appellant had cleared their finished goods viz. M.S.Round/Square/Glat/Rectangular Bars etc to M/s Smruti Agency and M/s Saubhagya Agro Equipment Pvt Ltd (for short- "the said parties"), said to be their associate companies/inter connected undertakings, and adopted value under Section 4 of CEA as transaction value.

7. The adjudicating authority has contended that the said parties are appellant's associate companies/inter connected undertakings and the Directors of the appellant exercise controls over the said parties and both companies can be treated as interconnected undertakings in terms of Section 2(g) of Monopolies and Restrictive Trade Practice Act, 1969; that the transaction of the goods cleared to the said parties should be subject to valuation under Rule 8 of Valuation Rules. On the other hand, the appellant has contended that the said are not related to them and are having independent entities.

8. I observe that the word 'Related' is defined under Section 4(3)(b) in the CEA, which is reproduced below :

> *(b) persons shall be deemed to be "related" if -*
> *(i) they are inter-connected undertakings;*
> *(ii) they are relatives;*
> *(iii) amongst them the buyer is a relative and distributor of the assessee, or a sub-distributor of such distributor; or*
> *(iv) they are so associated that they have interest, directly or indirectly, in the business of each other.*
>
> *Explanation. - In this clause -*
> *(i) "inter-connected undertakings" shall have the meaning assigned to it in clause (g) of Section 2 of the Monopolies and Restrictive Trade Practices Act, 1969 (64 of 1969); and*
> *(ii) "relative" shall have the meaning assigned to it in clause (41) of Section 2 of the Companies Act, 1956 (1 of 1956)*

From the plain reading of the above referred definition, it appears that interconnected undertaking are also related. "Inter-connected undertakings" under clause (g) of Section 2 of the Monopolies and Restrictive Trade Practice Act, 1969, means two or more undertaking which are inter-connected with each other in any of the following manner, namely :-

> *(i) if one owns or controls the other,*
> *(ii) where the undertakings are owned by firm, if such firms have one or more common partners.*
> *(iii) Where the undertakings are owned by bodies corporate,*
> *(a) if one body corporate manages the other body corporate, or*
> *(b) if one body corporate is a subsidiary of the other body corporate, or*

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(c) if the bodies corporate are under the same management, or
(d) if one body corporate exercise control over the other body corporate in any other manner;
(iv) where one undertaking is owned by a body corporate and the other is owned by a firm, if one or more partners of the firms,
(a) hold, directly or indirectly, not less than fifty per cent of the shares, whether preference or equity, of the body corporate, or
(b) exercise control, directly or indirectly, whether as director or otherwise, over the body corporate.
(v) if one is owned by a body corporate and the other is owned by firm having bodies corporate as its partners, if such bodies are under the same management.
(vi) If the undertakings are owned or controlled by the same person or (by the same group).
(vii) If one is connected with the other either directly or through any number of undertakings within the meaning of one or more foregoing sub-clauses.

Explanation I. - For the purpose of this Act, (two bodies corporate), shall be deemed to be under the same management,-

9. During audit of records of the appellant, it was noticed from Note 27 (related parties disclosures) that the said parties are associate companies of the appellant. In view of above clause (g) of Section 2 of the Monopolies and Restrictive Trade Practice Act, 1969 referred to above read with details mentioned in Note 27, it appears that the appellant and the said parties viz M/s Smruti Agency and M/s Saubhagya Agro Equipment Pvt Ltd are "interconnected undertakings". Therefore, the argument of the appellant that the said parties are not related and are having independent entities is not acceptable and cannot be justified.

10 Now, the question arises whether in such cases, valuation under Rule 8 of Valuation Rule is applicable, as held by the adjudicating authority. The adjudicating authority, in the impugned order, has contended that M/s Smruti Agency is a partnership firm and the partners of the said firm are working as Directors of the appellant, so in view clause g(iv) (b) of above definition, both are inter connected undertakings. Similarly, the Director of M/s Saubhagya Agro Equipment Pvt Ltd is working as a Director of the appellant and exercise control over both the companies and hence both the companies can be treated inter connected undertakings in view of clause g(iii) (d) of above definition; that since the said parties are related to the appellant and the transaction value under Section 4(1) (a) of CEA is not available to them, the value of the goods cleared shall be in accordance with Rule 8 of Valuation Rules. Accordingly, the demand was confirmed in terms of Rule 8 of Valuation Rules. In the circumstances, it is necessary to discuss the provisions of Rule 8 of Valuation Rules which reads as under:

*"**Rule 8.**- Where whole or part of the excisable goods are not sold by the assessee but are used for consumption by him or on his behalf in the production or manufacture of other articles, the value shall be one hundred and ten per cent of the cost of production or manufacture of such goods. "*

10. As per provisions of above referred Rule 8, value of one hundred and ten percent of the cost of production shall be applicable **only** in a situation where whole or part of the excisable goods are **not** sold. In the present case, the adjudicating authority has emphasized on the fact that the appellant and the said parties are interconnected undertaking, therefore,

they are related and consequently applied Rule 8 of Valuation Rules and adopted the valuation of cost construction method. I observe that the valuation under Rule 8 applies only in a situation where goods are not sold wholly or partly by a manufacturer, but used for consumption by him or on his behalf in the production or manufacture of other articles. In other words, out of total sales, if part of the goods are not sold but used for consumption by him or on his behalf in the production or manufacture of other articles, valuation under Rule 8 will apply for those goods which are not sold. The appellant argued that they have sold their goods to the said parties under the cover of invoices. When the goods are sold under the cover of invoices, there is no scope for invoking provisions of Rule 8 of Valuation Rules. However, in the instant case, I observe that the adjudicating authority has not discussed the applicability of Rule 8 of Valuation Rules in detail, but only emphasized that since transaction value under Section 4 *ibid* cannot be considered for the clearance in question as the said parties are related, value should be under the provisions of Rule 8 *ibid*. The lower authority are supposed to describe the fact as to whether the duty demanded as short paid by the appellant in respect of clearance of finished goods to the said parties pertains to goods not sold but consumed by the said parties for further manufacture/clearance or otherwise. However, I observe that such details are not forthcoming in the impugned order. Rule 8 of Valuation Rules becomes applicable in specific circumstances, which has not been dealt with at all in the impugned order. Therefore, I am constrained to remand the matter to the adjudicating authority for deciding afresh, keeping in view of above discussion.

13. In view of the foregoing, the impugned order is set aside and I remand the case to the adjudicating authority for deciding the case afresh, after granting necessary opportunity of principles of natural justice. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है। The appeal filed by the appellant stands disposed of in above terms.

(उमा शंकर)
आयुक्त (अपील्स - I)
Date: 24/01/2017

Attested
31/1/17
(Mohanan V.V)
Superintendent (Appeal-I)
Central Excise, Ahmedabad

BY R.P.A.D.
To,
M/s Hemeta Rolling Pvt Ltd.,
Survey No.28, B/h Shital Motors,
Village Dhandha, Tal Himatnagar, Gujarat

Copy to:-

1. The Chief Commissioner of Central Excise, Ahmedabad.
2. The Commissioner of Central Excise, Ahmedabad-III
3. The Additional Commissioner (System), Central Excise, Ahmedabad-III
4. The Dy/Assistant Commissioner, Central Excise, Kadi Division, Ahmedabad-III.
5. Guard file.
6. P.A