

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(24)34/Ahd-III/2016-17/Appeal-I ^{5080 1584}
ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-228-16-17
दिनांक Date : 30.01.2017 जारी करने की तारीख Date of Issue 6/2/17
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 _____ दिनांक : _____ से सृजित

Arising out of Order-in-Original: 85/Ref/Cex/APB/2016 Date: 18.02.2016 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. Sopariwala Exports 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 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 प्रक्रिया के दौरान हुई हो।

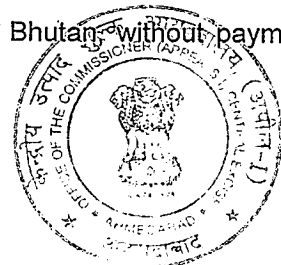
(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(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 हैं।

(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

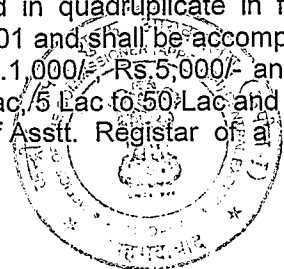
(a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

(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 मैनटल 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 वहाँ 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 वहाँ 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 अनुसूचि-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, 1988 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1998 की धारा 63 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।

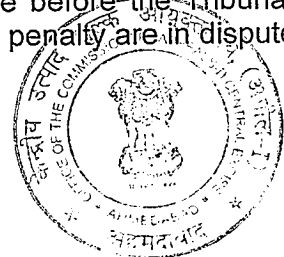
For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 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 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. Sopariwala Exports Private Limited, Himmatnagar Vijapur Road, Opposite Apsara Hotel, Highway Road, At Lalpur, Post Savgad, Taluka Himmatnagar, District Sabarkantha, Gujarat- 388001 [for short - 'appellant'] has filed this appeal against OIO No. 85/Ref/CEX/APB/2016 dated 18.2.2016, passed by the Assistant Commissioner, Central Excise, Gandhinagar Division, Ahmedabad-III Commissionerate [for short - 'refund sanctioning authority'].

2. The facts briefly are that a case was booked by the Central Excise Preventive wing of Ahmedabad-III Commissionerate, against M/s. Borsad Tobacco Company Private Limited, At Village Lalpur, At Post Savgad, Himmatnagar-Vijapur Highway, Tal. Himmatnagar, Dist. Sabarkantha. Consequent to investigations, two show cause notices were issued [a] dated 25.4.2008, proposing confiscation of seized goods, imposition of penalty, etc.; and [b] dated 28.4.2010 [corrigendum dated 11.1.2013] demanding Central Excise duty, proposing penalty, etc., alleging that M/s. Borsad, had manufactured and cleared branded manufactured chewing tobacco falling under chapter sub-heading 24039910 of CETA, 1985, under the brand name of 'Afzal Brand Snuff Tobacco', without payment of Central Excise Duty. Both these notices, *inter alia*, proposed penalty on the appellant under Rule 26 of the Central Excise Rules, 2002.

3. These notices were adjudicated vide OIO Nos. 76/Commissioner/2008 dated 30.12.2008 and AHM-CEX-003-Commr-013-13 dated 7.3.2013, wherein penalty of Rs. 9,00,000/- was imposed on the appellant. under Rule 26 of the Central Excise Rules, 2002. Against both the OIOs, appeals were filed before the Hon'ble Tribunal, who vide its order Nos. A/10749-10755/WZB/AHD/2013 dated 10.6.2013 and A/10827-10833/WZB/AHD/2013 dated 11.7.2013, remanded the matter to the adjudicating authority with certain directions. In the meantime, the appellant filed a refund claim on 8.9.2015 seeking refund of Rs. 70,00,000/- which they had deposited during the course of investigation.

4. The aforementioned refund claim was rejected vide the impugned OIO dated 18.2.2016 on the grounds that it was premature. It is against this rejection, that the present appeal has been filed. The following grounds have been raised in the appeal:

- that once an adjudication order is set aside by the appellate authority and relegated to the stage of denovo adjudication, no liability of duty, fine or penalty lies on the appellant;
- the amount deposited during the course of investigation, does not form part of duty paid or payable;
- no Government dues are pending against the appellant; that the pendency of the notice does not lead to an inference that the dues are pending;
- that they would like to rely on the case of Supreme Industries [2014(306) ELT 522], Nelco [2002(144) ELT 56].



5. Personal hearing in the matter was held on 09.01.2017. Shri Hardik P Modh, Advocate, appeared on behalf of the appellant and reiterated the arguments made in the grounds of appeal and submitted copy of citations in respect of Supreme Industries Limited, *ibid*, Jain and Company [2013(298)ELT 575], Raghu Exports [2008(229)ELT 655] and Raymond Limited [2014(300)ELT 523].

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. I find that the primary issue to be decided in the appeal is whether the amount paid during the course of investigation, can be refunded more so when the adjudication order has been remanded to the adjudicating authority for denovo consideration.

8. The appellant in the appeal memorandum has also enclosed the copy of a letter dated 20.11.2007, addressed to the Superintendent, Central Excise (Preventive), Ahmedabad-III, wherein it was intimated as follows:

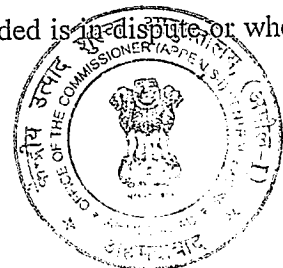
"We hereby pay the amount of Rs. 70,00,000/- (Rupees seventy lacs only) as DEPOSIT as duty liability, if any arisen, during the course of investigation in the case of M/s. Sopariwala Exports Private Limited, vide challan no. 01/2007-08 dated 20.11.2007, vide cheque no. 228473 of Bank of Baroda, Borsad.

The aforesaid amount is deposited subject to the final outcome of the legal observation/legal proceedings."

9. I further find that the Hon'ble CESTAT, vide order Nos. A/10749-10755/WZB/AHD/2013 dated 10.6.2013 and A/10827-10833/WZB/AHD/2013 dated 11.7.2013, directed the adjudicating authority to retest the samples as per the request of the appellant(s) and thereafter decide the issue of classification. It is learnt, that till date no denovo adjudication order has been issued in respect of the said two show cause notices.

10. The refund sanctioning authority has rejected the refund on the grounds that the amount paid during the investigation becomes refundable, only when the proceedings are concluded and it is held that no government dues are pending against the applicant; that in the absence of any speaking order to such an effect, it cannot be held that the amount paid by them during the investigation is refundable to them; that as the matter is yet to be decided by the adjudicating authority, the refund claim cannot be entertained at this stage, since it is pre-mature.

11. The appellant has relied upon certain case laws, as is mentioned supra. I find that with the enactment of the Finance Act (No.2), 2014 on 06.08.2014, Section 35F of the Central Excise Act, 1944 was substituted with new section to prescribe mandatory pre-deposit as a percentage of the duty demanded where duty demanded is in dispute or where



duty demanded and penalty levied, are in dispute. Consequent to this amendment, the Board vide its clarification issued vide F. No. F. No. 390/Budget/1/2012-JC dated 16.9.2014, in respect of the amount paid during the course of investigation, has clarified as follows:

3. Payment made during investigation:

3.1 Payment made during the course of investigation or audit, prior to the date on which appeal is filed, to the extent of 7.5% or 10%, subject to the limit of Rs 10 crores, can be considered to be deposit made towards fulfillment of stipulation under Section 35F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962. Any shortfall from the amount stipulated under these sections shall have to be paid before filing of appeal before the appellate authority. As a corollary, amounts paid over and above the amounts stipulated under Section 35 F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962, shall not be treated as deposit under the said sections.

3.2 Since the amount paid during investigation/audit takes the colour of deposit under Section 35F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962 only when the appeal is filed, the date of filing of appeal shall be deemed to be the date of deposit made in terms of the said sections.

[emphasis supplied]

12. Now it is in this backdrop that I would like to discuss the case law relied upon by the appellant:

- Supreme Industries [2014(306) ELT 522] and Nelco [2002(144) ELT 56]. The Hon'ble Tribunal in the case of M/s. Supreme Industries, by relying on the case of M/s. Nelco, held that in case of remand. Revenue is not entitled to hold on to the amount deposited by the assessee during the course of investigation as pre-deposit. On going through the case law of M/s. NELCO, it is amply clear that the Hon'ble High Court of Bombay in the said case was dealing with a matter of pre-deposit under Section 35 F of the Central Excise Act and not in respect of an amount deposited during Investigation. Further, with the changed scenario, consequent to the amendment in Section 35F, *ibid*, and the clarification issued by the Board, the amount claimed as refund by the appellant is not an amount deposited as pre-deposit. Hence, the case laws is not applicable to the present dispute, at hand.
- Jain and Company [2013(298)ELT 575]. In this case the Principal Bench of the Hon'ble Tribunal held that the amount deposited during investigation proceedings cannot be retained when the demand is yet to be confirmed.
- Raghu Exports [2008(229)ELT 655]. The Hon'ble High Court of Punjab and Haryana, in this case ordered refund of amount deposited during search and seizure albeit with a condition that the appellant will keep immovable property, which is free from any encumbrance as security to meet any further demand of revenue.

In view of the order of the High Court, *supra*, wherein refund was ordered in of an amount deposited during investigation on the grounds that the assessee will provide an immovable property as security to meet any future demand, - the order of the Tribunal in the case of *Jain and Company* granting refund without any such security, stands distinguished.

- Raymond Limited [2014(300)ELT 523]. The refund was allowed in respect of the amount paid during investigation as the show cause notice issued was not finalized. However, the case has not attained finality since the departmental appeal has already been admitted in the Hon'ble High Court of Bombay with the following question of law:

(a) *Whether the amount voluntarily deposited during the course of investigation against the duty short paid on account of gross undervaluation and suppression of actual transaction value can be ordered to be refunded when the show cause*



②

notice for rejecting the nominal value and re-determination of appropriate assessable value is yet to be adjudicated.

This case law stands distinguished as in this case, show cause notice has already been issued and it has already undergone one round of litigation.

13. Further, I do not find that the amount was deposited by the appellant under any coercion nor do I find that the Hon'ble CESTAT, which had remanded the matter for denovo adjudication, thought it fit to direct the department to refund the said amount. In view of the foregoing, I find that the refund claim filed by the appellant is premature and therefore, I do not find any plausible reason to interfere with the order of the refund sanctioning authority.

14. Even otherwise, the Hon'ble Supreme Court of India in the case of UOI v/s M/s. Make My Trip, in SLP(C) 28215/2016, has against the order of the Hon'ble High Court of Delhi, which had held that the payment made by M/s. Make My Trip was not voluntary and had further ordered DGCEI to refund the amounts, has passed the following order:

As an interim measure, it is directed that there shall be stay of the operation of the impugned judgment. However, the adjudication against the respondents shall continue, but no coercive steps shall be taken against them. Needless to say, the process of adjudication shall commence within three weeks hence and the respondents shall cooperate with the process of adjudication. In case the respondents succeed, they shall be entitled to refund with interest.

In view of the foregoing, the appeal is rejected as the refund filed by the appellant is premature and the impugned OIO is upheld.

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

उमाशंकर

(उमा शंकर)
आयुक्त (अपील्स - I)

Date: 30/01/2017.

Attested

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



By RPAD.

To,

M/s. Sopariwala Exports Private Limited,
Himmatnagar Vijapur Road,
Opposite Apsara Hotel, Highway Road,
At Lalpur, Post Savgadh,
Taluka Himmatnagar,
District Sabarkantha,
Gujarat- 388001

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 Deputy/Assistant Commissioner, Central Excise, Gandhinagar Division,
Ahmedabad-III.
5. Guard file.
6. P.A