

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(84)52/Ahd-III/2016-17/Appeal-I

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-265-16-17

दिनांक Date : 23.03.2017 जारी करने की तारीख Date of Issue _____

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: AHM-STX-003-ADC-MS-052-15-16 Date: 26.02.2016
Issued by: Additional Commissioner, Central Excise, Din: Kadi, A'bad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Apollo Carmix Equipments 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 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- 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

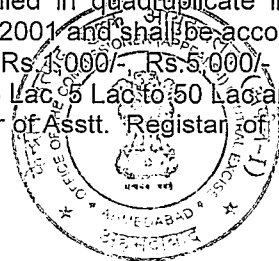
(a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

(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 मैटल 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 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 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 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, 1988 की धारा 39 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 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,

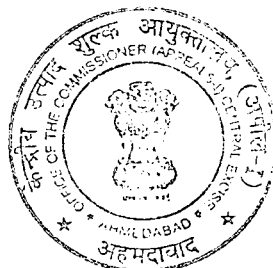
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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 s.dWR मे., 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।

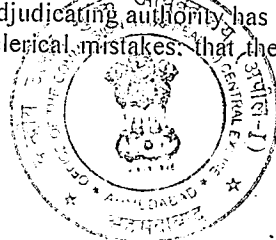
(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

M/s. Apollo Carmix Equipments Private Limited, Plot No. 3, Survey No. 1525/1, Ahmedabad Mehsana State Highway, Village Rajpur, Taluka Kadi, District Mehsana, Gujarat [for short - 'appellant'] has filed this appeal against OIO No. AHM-CEX-003-ADC-MLM-052-15-16 dated 26.2.2016, passed by the Additional Commissioner, Central Excise, Ahmedabad-III Commissionerate [for short - 'adjudicating authority'].

2. Briefly stated, a show cause notice dated 9.6.2015 was issued to the appellant *inter alia*, alleging that they had evaded central excise duty by wrongly classifying their product 'self Loading Mobile/Transit Mixer and part thereof' under chapter heading 84743110 instead of 87054000 of Central Excise Tariff Act, 1985. The notice therefore, demanded central excise duty of Rs. 7,56,913/- along with interest; proposed confiscation of the excisable goods and further proposed penalty under Rule 25 read with Section 11AC of the Central Excise Act, 1944 in addition to penalty under Rule 27 of the Central Excise Rules, 2002.
3. The adjudicating authority vide his impugned OIO dated 26.2.2016 classified the goods manufactured by the appellant under chapter sub heading 87054000 of CETA '85; confirmed the differential duty along with interest; held the goods liable for confiscation and imposed penalty under Section 11AC of the Central Excise Act, 1944.
4. Feeling aggrieved, the appellant has filed this appeal on the grounds that:
 - (a) the impugned order is *ex facie* illegal since the classification has not been done by appreciating true and correct scope of the contesting tariff entries and the nature of machinery in question;
 - (b) that chapter heading 8474 covers goods in nature of machinery used for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances;
 - (c) Sub heading 84731100 specifically covers machinery in the nature of concrete mixers;
 - Chapter heading 8705 covers goods in the nature of special purpose motor vehicles other than those principally designed for the transport of persons or goods;
 - (d) sub heading 87054000 covers concrete mixer lorries but such concrete mixers machines are specifically brought under the purview of chapter heading 8705 as special purpose motor vehicles if they are permanently fitted on a motor vehicle;
 - (e) that the machine of the appellant is principally designed for not only mixing concrete but also for the purpose of transportation of such mixed concrete to various sites; that they are registered with the RTO;
 - (f) the transit mobile self loading mixer manufactured by the appellant could never be brought into the scope of chapter 8705 since 8705 covers only such special purpose motor vehicles that are principally designed for functions other than transportation of persons or goods;
 - (g) that even if classification is held against them, no demand of duty is sustainable as goods classified under 8705 is exempted vide notification No. 12/2012-CE dated 17.3.2012 (Sr. No. 283) because the transit mobile self loading mixer is manufactured out of chassis and equipment on which the duty of excise leviable is paid;
 - (h) that in para 19 & 20 of the impugned OIO the adjudicating authority has referred to various discrepancies which were on account of clerical mistakes that the appellant



has made corrections which clearly establishes that the chassis and component used in the manufacture of goods are duty paid, which is also been certified by a Chartered Accountant;

(i) that the chassis procured by the appellant from their sister concern was undisputably duty paid and could be correlated with its use in the manufacture of machinery by the appellant on the basis of various documents maintained by the appellant;

(j) that extended period is not invocable;

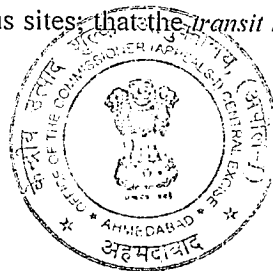
(k) that no penalty is imposable.

5. Personal hearing in the matter was held on 17.2.2017, wherein Ms. Shilpa P. Dave, Advocate, appeared on behalf of the appellant and reiterated the submissions advanced in the grounds of appeal. She further stated that matching of invoices of chassis and equipments on which duty of excise has been paid, has not been properly done, further reiterating that if the goods are classified under 8705, they need not pay any duty.

6. I find that there is a delay of 19 days in filing this appeal. The appellant has filed a condonation of delay application. In terms of proviso to section 35 of the Central Excise Act, 1944, I condone the delay.

7. I have gone through the facts of the case, the appellant's grounds of appeal, and the oral submissions made during the course of personal hearing. The primary question to be decided in the present appeal is, whether the '*self loading mobile /transit mixer and parts thereof*' are classified under 84743110 [as claimed by the appellant] or under 87054000 of CETA '85 [as per Revenue].

8. I find that the adjudicating authority has in his impugned original order dated 26.2.2016 held that under the chapter heading, examples of goods are given which fall within that chapter which includes concrete mixer lorries [87054000]; that as per the General Rules of Interpretation, if the goods are classifiable under two or more headings, the heading which provides the more specific description shall be preferred; the manufacturing process shows that goods are manufactured by assembling mounting equipments like engine, transmission shafts, bearing, gear boxes, hydrostatic pump, motor etc on a chassis; that it is principally designed for mixing concrete in transit and its transportation from one place to another; that it carries concrete mixed in it from one place to another; that it has a driver cabin, wheels, engines and is registered with the RTO. The adjudicating authority thereafter, concluded that the *self loading mobile/transit mixer* manufactured by the appellant is classifiable under chapter sub heading no. 87054000 as *concrete mixer lorries* and not under 84743110. As against this the appellants contention is that that the machine is principally designed for not only mixing concrete but also for the purpose of transportation of such mixed concrete to various sites; that the *transit mobile self*



loading mixer could never be brought into the scope of chapter 8705 since 8705 covers only such special purpose motor vehicles that are principally designed for functions other than transportation of persons or goods.

9. In matters of classification, the Hon'ble Supreme Court of India in the case of O K Play(India) Limited [2005(180) ELT 300(SC)], has held as follows :

6. Before dealing with the issue of classification, certain points are required to be clarified.

7. In the case of A. Nagaraju Brothers v. State of Andhra Pradesh reported in [1994 (72) E.L.T. 801], it has been held by this Court that no one single universal test can be applied for correct classification. There cannot be a static parameter for correct classification.

8. Further, the scheme of the Central Excise Tariff is based on Harmonized System of Nomenclature (for short "HSN") and the explanatory notes thereto. Therefore, HSN along with the explanatory notes provide a safe guide for interpretation of an Entry.

[emphasis supplied]

HSN, in respect of chapter sub heading no. 87.05 states as follows :

87.05 SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS [FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE MIXER LORRIES, ROAD WEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS(+)]

| | |
|---------|--------------------------|
| 8705.10 | Crane lorries |
| 8705.20 | Mobile drilling derricks |
| 8705.30 | Fire Fighting vehicles |
| 8705.40 | Concrete mixer lorries |
| 8705.90 | Others |

This heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non transport functions i.e. the primary purpose of a vehicle for this heading is not the transport of persons or goods

The heading includes :

(1) to (8)

(9) Concrete mixer lorries consisting of a cab and a motor vehicles chassis, on which is permanently mounted a concrete mixer, capable of use for both making and transporting concrete.

Point (9) supra, therefore, clarifies both the contention raised by the appellant which is mentioned in the para above. The HSN is clear that for classification under this sub heading, the primary purpose is not transportation of persons and goods. I find that the primary function of the 'self Loading Mobile/Transit Mixer and part thereof' is not transportation but mixing concrete. Therefore, there remains no doubt that the adjudicating authority has classified the goods appropriately under chapter sub heading no. 87054000 as concrete mixer lorries. To this extent, the appeal is rejected.



S

10. I would now like to discuss, the other contention, vehemently put forth by the appellant. It is the appellant's say that in case the goods are classified under 87054000, they are eligible for exemption vide notification No. 12/2012-CE dated 17.3.2012 (Sr. No. 283) because their goods are manufactured out of chassis and equipment on which the duty of excise is paid. On going through the said notification, I find that the notification exempts excisable goods of the description specified in column (3) of the table read with relevant list appended to the notification. The relevant extracts, are reproduced below for ease of reference:

TABLE

| Sl. No. | Chapter or heading or sub-heading or tariff item of the First Schedule | Description of excisable goods | Rate | Condition No. |
|---------|--|--------------------------------|------|---------------|
| (1) | (2) | (3) | (4) | (5) |
| 283 | 8705 | Special purpose motor vehicles | Nil | 29 |

Annexure

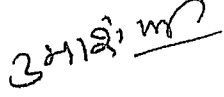
| Condition No. | Conditions |
|---------------|---|
| 29. | <i>If manufactured out of chassis and equipment, on which the duty of excise leviable under the First Schedule or the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), as the case may be, has already been paid.</i> |

I find that the contention of the appellant would be correct if the goods are manufactured out of chassis and equipment on which the duty of excise is paid. The adjudicating authority went into this contention but found that [a] as per the statement the chassis were manufactured in their factory; [b] there were certain discrepancies on going through the copy of invoices produced by the appellant. The advocate for the appellant, during the course of personal hearing has stated that matching of invoices of chassis and equipment on which duty of excise has been paid has not been properly done. I agree with this plea raised during the personal hearing. Since the eligibility of the exemption primarily depends on whether the chassis and equipment out of which the concrete mixer lorries were manufactured, were duty paid or otherwise, the adjudicating authority is directed to go into the issue in depth, and examine the eligibility. The appellant is also directed to produce all documentary and other evidence to substantiate his claim that the chassis and other equipment utilized in the manufacture of these goods were duty paid.

11. In view of the foregoing, the matter is remanded for verifying the eligibility of the appellant for availing the benefit of notification No. 12/2012-CE dated 17.3.2012. The primary dispute regarding classification has already been decided in favour of revenue. The other issues raised by the appellant would be decided by the adjudicating authority consequent to verifying the eligibility of the aforesaid notification.

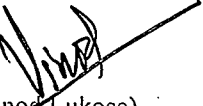


12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
12. The appeal filed by the appellant stands disposed of in above terms.


(उमा शंकर)
आयुक्त (अपील्स - I)

Date : 23.03.2017

Attested


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

By RPAD.

To,
M/s. Apollo Carmix Equipments Private Limited,
Plot No. 3, Survey No. 1525/1,
Ahmedabad Mehsana State Highway,
Village Rajpur,
Taluka Kadi,
District Mehsana,
Gujarat.

Copy to:-

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