
 केंद्रीय कर आयुक्त (अपील) O/O THE COMMISSIONER (APPEALS), CENTRAL TAX, वस्तु एवं सेवा कर भवन GST Building, 7 th Floor, Near Polytechnic, Ambavadi, Ahmedabad-380015 सतलजी मंजिल पोलिटैकनिक के पास आम्बावाडी अहमदाबाद-380015 079-26305065		 टेलीफैक्स : 079 - 26305136
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क फाइल संख्या : File No : **V2(69)4/AHD-III/2017-18 / 1567 to 1591**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-0128-17-18**
 दिनांक Date : **22.09.2017** जारी करने की तारीख Date of Issue: **12-10-17**
श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :
18/REB/CE/AC/2017 दिनांक : **24.04.2017** से सृजित

Arising out of Order-in-Original: **18/REB/CE/AC/2017**, Date: **24.04.2017** Issued by:
 Assistant Commissioner, Central Excise, Div: Mehsana, Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

M/s. Eskay International (Exporter)

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 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- ञबी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरण 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 रुपए 5 लाख या उससे कम है वहाँ रुपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 5 लाख या 50 लाख तक हो तो रुपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 50 लाख या उससे ज्यादा है वहाँ रुपए 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 पढ़ी 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, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 43 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 अर्जी 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

This appeal has been filed by M/s. Eskay International (Exporter), H. O. I-158, Ashok Vihar, Phase-I, Delhi-110052 (hereinafter referred to "as the appellant") against the Order-in-Original number 18/REB/CE/AC/2017 dated 24.04.2017 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner of Central Excise, Mehsana Division, (hereinafter referred to as "the adjudicating authority").

2. Brief facts of the case are that the appellant had filed a Rebate claim of Rs. 3,06,717/- on 13.02.2017 under the provisions of Section 11B of Central Excise, Act, 1944 read with Rule 18 of Central Excise Rules, 2002 and Notification No. 19/2004-C.E.(N.T.) dated 06.09.2004 for the duty paid material cleared for export under ARE-1 duly endorsed by the Customs Officer, (ii) Form-C, (iii) NOC of the Manufacturer, Declaration Certificate by the Exporter and (v) Copy of Duty payment particulars. The Appellant was issued Deficiency Memo on 20.02.2017 and Appellant had submitted (i) Form-C and (ii) Copy of duty payment particular.

3. The appellant was issued a Show Cause Notice dated 14.03.2017. The adjudicating authority reject the rebate claim of Rs. 3,06,717/- as the appellant had not provided the relevant documents prescribed in Section 11B of the Central Excise Act, 1944 read with Notification No. 19/2004-C.E. (N.T.) and 20/2004(N.T.) both dated 06.09.2004.

4. Being aggrieved, the appellant have filed the present appeal on the grounds that they are rightly eligible for the Rebate Claim of Rs. 3,06,717/- out of Cenvat Credit of Rs. 1,68,790/-. The appellant given grounds of appeal which as follows:

(i) The adjudicating authority rejected rebate claim on the premise that the original and duplicate copies of ARE-I did not produce to substantiate the claim of rebate. The adjudicating authority ought to have considered the various documents submitted along with the rebate claim to establish the fact that the goods were exported and duty of such goods were paid.

(ii) They produced all the documents except original copy of ARE-I as the same was not given to the Appellant. Further stated that the goods were exported directly from the factory of the manufacturer.

Descriptions and quantity of the goods mentioned in the invoice issued by the supplier matches/tallies with description of invoice issued by them and details of transportation provided under invoice issued by the supplier proves that the goods were cleared from the factory of the supplier for Mundra to export to out of India.

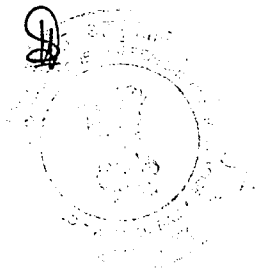
(iii) They produced disclaimer certificate issued by the supplier wherein the supplier certified that they paid Central Excise Duty on the goods cleared under invoice no. 2015011110 dated 20.02.2016 and did not claim any central excise rebate on sale of such goods.

(iv) They submitted copy of judgment of Bombay High Court in the case of M/s UM Cables Ltd Vs Union of India in which it was held that mere non production of ARE-I form would not ipso fact result in non validation of the rebate claim. If the exporter demonstrates by production of cogent evidences to the satisfaction of the Rebate Sanctioning Authority that the requirement of Central Excise Rules read with Notification No. 19/2004 have been complied with the authority to have granted the rebate claim.

(v) They further stated that there are 2 types of conditions; one mandatory condition and the other one procedural condition. If the assessee is complied with all the mandatory conditions, conditions prescribed in the procedural can be dispensed with as held in the case of Mangalore Chemicals & Fertilizers Ltd Vs. Deputy Commissioner reported in 199155 ELT 437SC

5. A personal hearing in the matter was held on 07.09.2017 and Mrs. Hardik Modh, Advocate appeared before me for the same. They reiterated the grounds of appeal and submitted case laws 2013 (293) E.L.T. 641(Bom) of UM Cables Limited VS UOI and 2015 (330) E.L.T. 40 (Bom) Kaizen Plastomould Pvt Ltd Vs. UOI.

6. I have carefully gone through the facts of the case on records, appeal memorandum and submissions made by the appellants at the time of personal hearing. I find that the adjudicating authority has rejected the claim for non compliance of the prescribed provisions/Rules as envisaged under Section 11B of the Central Excise Act, 1944 read with Notification No. 19/2004-CE(NT) and 20/2004-CE(NT) both dated 06.09.2004 issued under Rule 18 of the Central Excise Rules, 2002 and procedure prescribed under supplementary Rules as appellant failed to submit (i) Original and



Duplicate ARE-1 duly endorsed by the Officer of Customs (ii) Proper NOC of the Manufacture i.e. M/s Diamond Crucible Company Ltd, Mehsana (iii) Declaration certificate by the Exporter. However, appellant claimed that they produced all the documents except original copy of ARE-I as the same was not given by the manufacture.

7. Under the statutory notification dated 06.09.2004 manufacturer-exporters registered under the Central Excise Rules, 2002 and merchant-exporters who procure and export goods directly from the factory or warehouse can exercise the option of exporting the goods sealed at the place of dispatch by Central Excise Officer or under a procedure of self-sealing. Under the procedure that is prescribed by the notification, for the purpose of sealing.

8. In the present case, the goods had been dispatch from factory of the manufacturer without intimation to the jurisdictional Superintendent or Inspector of Central Excise. That means the manufacturer opted for self sealing or self certification procedure for dispatching the goods. The manufacturer has to intimate the jurisdictional range officer having jurisdiction over the factory, warehouse, any such approved premises within twenty four hours of removal of the goods. There is no any proof present in the instant case that manufacturer or exporter has intimate the range officer for the export of the said goods.

9. On the verification of invoice, packing list both dated 02.02.2016 and Shipping bill dated 16.02.2016 it is observed that the appellant claimed the Drawback under Duty Drawback Scheme with Sr. No. 6903A. That means appellant claimed duty drawback which includes Custom and Central Excise duties. Duty drawback has been defined in Rule 2(a) of Customs, Central Excise Duties and Service Tax Drawback Rules 1995 (as amended) as under:

" (a) "drawback" in relation to any goods manufactured in India, and exported, means the rebate of duty chargeable on any imported materials or excisable materials used in the manufacture of such products."

10. The manufacturer has given NOC that they have not claimed Central Excise Rebate and they have no objection if exporter i.e. appellant claims the rebate of Central Excise duty on export of the goods. The manufacturer has not clarified that they have claimed or



not claimed Cenvat credit on the goods exported. The same has to be endorsed on the ARE-1. Particulars of Assistant/Deputy Commissioner of Central Excise/Maritime Commissioner of Central Excise from whom rebate shall be claimed and his complete postal address is to be endorsed on the ARE-1. Hence ARE-1 is essential document for claiming rebate. But in the present case, the matter of original and duplicate copy of ARE-1 does not arise as the ARE-1 is not prepared by the manufacturer. The reasons for not preparing the ARE-1 by manufacturer is not submitted by the appellant.

11. Rule 18 provides that Central Government may by notification grant rebate of duty on goods exported subject to conditions and limitations if any and subject to fulfillment of procedure as specified. Notification 19/2004-C.E. (N.T.), dated 6-9-2004 as amended issued under Rule 18 provides that the rebate sanctioning authority will compare the original copy of ARE-1 submitted by exporter with the duplicate copy received from Customs authorities and triplicate from the Excise authorities. Also the provisions specified in Chapters 8 (8.3) & (8.4) of CBEC Basic Excise Manual as Supplementary Instructions are applicable in this case, which reads as under:-

"8. Sanction of claim for rebate by Central Excise

8.3 *The following documents shall be required for filing claim of rebate :-*

- (i) *A request on the letterhead of the exporter containing claim of **rebate, ARE-1** nos. dates, corresponding invoice numbers and dates amount of rebate on each ARE-1 and its calculations.*
- (ii) *Original copy of ARE-1.*
- (iii) *invoice issued under Rule 11.*
- (iv) *self-attested copy of shipping bill and*
- (v) *self-attested copy of Bill of Lading*
- (vi) *Disclaimer Certificate[in case where claimant is other than exporter]*

8.4. *After satisfying himself that the goods cleared for export under the relevant ARE-1 application mentioned in the claim were actually exported, as evident by the original and duplicate copies of ARE-1 duly certified by Customs, and that the goods are of duty paid character as certified on the triplicate copy of ARE-1 received from the jurisdictional Superintendent of Central Excise (Range Office) the rebate sanctioning authority will sanction the rebate, in part or full. In case of any reduction or rejection of the claim an opportunity shall be*



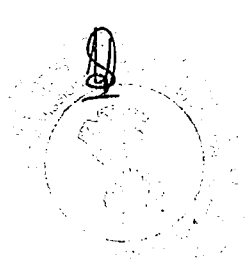
provided to the exporter to explain the case and a reasoned order shall be issued."

12. From the above, it is very clear that original copy of ARE-1 and Excise invoice among other documents are essential documents for claiming rebate. Any non-submission of documents in the manner prescribed, thus imparts a character of invalidity to the rebate claim. Also in the absence of the original copies of ARE-1 duly endorsed by the Customs, the export of the same duty paid goods which were cleared from the factory cannot establish the identity of goods which is a fundamental requirement for sanctioning the rebate under Rule 18 read with Notification 19/2004-C.E. (N.T.), dated 6-9-2004.

13 It is a settled issue that benefit under a conditional Notification cannot be extended in case of non-fulfillment of conditions and/or non-compliance of procedure prescribed therein as held by the Apex Court in the case of Government of India v. Indian Tobacco Association - 2005 (187) E.L.T. 162 (S.C.); Union of India v. Dharmendra Textile Processors - 2008 (231) E.L.T. 3 (S.C.). Also it is settled that a Notification has to be treated as a part of the statute and it should be read along with the Act as held by in the case of Collector of Central Excise v. Parle Exports (P) Ltd. - 1988 (38) E.L.T. 741 S.C.) and Orient Weaving Mills Pvt. Ltd. v. Union of India - 1978 (2) E.L.T. J 311 (S.C.) (Constitution Bench).

14. The appellant has submitted the case law of UM Cables Limited VS UOI and 2015 (330) E.L.T. 40 (Bom) Kaizen Plastomould Pvt Ltd Vs. UOI. The facts and circumstances of the case in hand are different from the case relied upon to the extent in that case. In both the cases, ARE-I was prepared but original and duplicate copy of ARE-I were not available. The matters remanded back to original adjudicating authority for a fresh consideration and rebate claim was allowed as the Triplicate copy of ARE-1 certified by the customs authority was available in the case M/s UM Cables Limited VS UOI and True copy of ARE-I was available in the case Kaizen Plastomould Pvt Ltd Vs. UOI. There is no endorsement of Customs officer on the shipping bill or any other document that the goods exported was the same as motioned in the invoice or any other export documents of the exporter.

15. In view of above, in the present circumstances of the case, I find that the rebate claim has rightly been held inadmissible. As such,

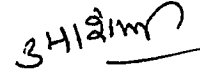


there is no infirmity in order passed by the adjudicating authority and hence, the same is upheld.

16. Thus, I reject the appeal filed by the appellant.

17. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

17. The appeals filed by the appellant stand disposed off in above terms.



(उमा शंकर)

CENTRAL TAX (Appeals),
AHMEDABAD.

ATTESTED


(S. DUTTA)

SUPERINTENDENT,
CENTRAL TAX (APPEALS),
AHMEDABAD.

BY R.P.A.D

To,
M/s. Eskay International (Exporter),
H. O. I-158, Ashok Vihar, Phase-I,
Delhi-110052

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Commissioner, Central Tax, Gandhinagar.
3. The Dy. / Asstt. Commissioner, Central Tax, Division- Kalol.
4. The Addl./Joint Commissioner, (Systems), Central Tax, Gandhinagar.
5. Guard file.
- ✓ 6. P.A file.



