
		केंद्रीय कर आयुक्त (अपील) THE COMMISSIONER (APPEALS), CENTRAL TAX वस्तु एवं सेवा कर भवन नानवीमजिलपोलिटेक्निककंपास अम्बावाडी, अहमदाबाद-380015 079-26305065			
		GST Building, 7 th Floor Near Polytechnic Ambavadi, Ahmedabad 380015 टेलीफोन : 079-26305136			

क फाइल संख्या : File No : V2(84)143/AHD-III/2016-17 / 1080 to 1084

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-089-17-18

दिनांक Date : 30.08.2017 जारी करने की तारीख Date of Issue:

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

U. Shanker

Passed by Shri Uma Shanker Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :
AHM-CEX-003-ADC-DSN-050-16-17 दिनांक : 11.01.2017 से सृजित

Arising out of Order-in-Original: AHM-CEX-003-ADC-DSN-050-16-17, Date: 11.01.2017
Issued by: Additional Commissioner, Central Excise, Div:Kadi, Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Hitachi Home & Life Solution (I) 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।

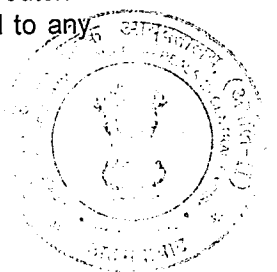
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by 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 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- णबी/35-इ के अंतर्गत:-

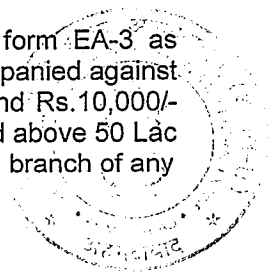
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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 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 अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1988 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1998 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन 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,

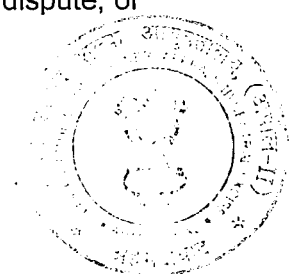
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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 Hitachi home & life Solution(I) Ltd, Ashima Complex, Karannagar, Ta-Kadi, Dist-Mehsana [hereinafter referred to as the "appellant"] against Order-in-Original No.AHM-CEX-003-ADC-DSN-050-16-17 dated 11.01.2017 [hereinafter referred to as "the impugned order"] passed by the erstwhile Additional Commissioner, Central Excise, Ahmedabad-III [hereinafter referred to as "the adjudicating authority"].

2. Briefly stated, the facts of the case is that a remission application was filed by the appellant before the jurisdiction Commissioner of Central Excise on 25.10.2012 for Central Excise duty amounting to Rs,1,14,53,671/- in terms of Rule 21 of Central Excise Rules, 2002 (for short-CER), involved in finished goods said to be damaged in the fire accident broke out on 18.07.2012. The said application was rejected by the Commissioner on 15.06.2016, as it appeared that the amount of Central Excise duty leviable on the finished goods destroyed in the fire accident has already been reimbursed by the Insurance Company to the appellant. Since the goods have been manufactured and the appellant is liable to pay central excise duty except the case where duty is remitted under Rule 21 of CER. Accordingly, on failure to pay the said duty, a show cause notice dated 24.08.2016 was issued to them for recovery of Rs.1,14,53,671/- with interest and imposition of penalty under Section 11 AC of the Central Excise Act, 1944 (for short-CEA) read with Rule 25 of CER. Vide the impugned order, the adjudicating authority has confirmed the demand with interest and imposed penalty of Rs.10,00,000/-.

3 Being aggrieved, the appellant has filed the instant appeal on the grounds that :-

- Under Central Excise Act and Rules, the liability to pay duty arises when the goods are manufactured and its payment is deferred till removal of goods; therefore, the liability to pay arose on the date of fire accident i.e 18.07.2012 and in ordinary course of event, to be paid on 05.08.2012.
- The department has full knowledge of destruction of goods as can be seen from the show cause notice; that the quantum of duty liability was crystallized on the date of remission application made i.e on 25.10.2012; that considering that, the show cause notice issued on 24.08.2016 is clearly time barred.
- The citation relied on in the impugned order is not applicable to the present case; that in the said decision, show cause notice was already issued; that it is only when the remission application was not decided prior to adjudication of the demand notice and it is in this fact the Appellate authority has given direction to consider remission application and further directed to issue fresh notice, if remission application is rejected. Further, the ratio of the decision prevails under Central Excise Rules, 1944.
- The appellant relied on various case laws in support of their argument that the show cause notice issued was time barred.
- Interest and penalty is required to be set aside.



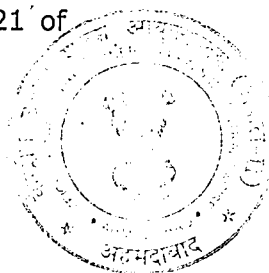
4. Personal hearing in the matter was held on 17.08.2017. Shri S.J.Vyas, Advocate appeared on behalf of the appellant and reiterated the grounds of appeal and submitted citations referred in the appeal.

5. I have carefully gone through the facts of the case and submissions made in the appeal memorandum as well as during the course of personal hearing. The issue involved in the instant case is relating to payment of Central Excise duty involved in manufacture of finished goods which was destroyed on account of fire accident.

6. At the outset, I observe that the appellant had filed a remission application for Rs.1,14,53,671/- towards finished goods destroyed on account of fire accident broke out on 25.10.2012 in their factory premises, which was later on rejected vide order dated 15.06.2016 as the Insurance Company has already been reimbursed the Central Excise duty involved in the destroyed goods. Accordingly the duty involved in the destroyed goods was demanded and confirmed with interest and penalty. The adjudicating authority contended that Rule 21 of CER provides for granting remission of duty and rejection of remission claim would, on its own, invite a duty liability which would have to be paid forthwith. On the other hand, the appellant has contended that the demand is time barred.

8. Rule 21 of CER refers remission of duty which stipulates that "Where it is shown to the satisfaction of the Commissioner that goods have been lost or destroyed by natural causes or by unavoidable accident or are claimed by the manufacturer as unfit for consumption or for marketing, at any time before removal, he may remit the duty payable on such goods, subject to such conditions as may be imposed by him by order in writing". However, in the instant case, as stated above, the Commissioner has rejected his remission application. In the circumstances, the appellant is liable to pay Central Excise duty involved in the destroyed goods manufactured.

9. In the instant case, I observe that the appellant has not put forth any argument towards rejection of remission application by the competent authority or against the grounds on which the duty was confirmed by the adjudicating authority. They only argued that the department has full knowledge of destruction and the quantum of duty liability was crystallized on the date of remission application dated 25.10.2012; considering that, the show cause notice issued on 24.08.2016 is clearly time barred. Since the appellant has not disputed the liability of duty involved anywhere in their appeal but only disputed that the demand issued is time barred, I am of the considered view that they have accepted the demand on merit; that since the Insurance Company has reimbursed the whole Central Excise duty involved in the finished goods destroyed in the fire accident, the remission of duty was correctly denied by the competent authority as per provisions of Rule 21 of CER.



10. As regard time barred issue, I observe that the adjudicating authority has relied on Hon'ble Tribunal's decision in case of CCE Ahmedabad V/s M/s Krishnonics Ltd [2005 (180) ELT 406], according to which the demand is to be raised within one year from the date of rejection of the application for remission. The adjudicating authority has further contended that since the claim of remission was pending with the competent authority, the issuance of demand would have been premature and also amounted to pre-deciding the remission claim. On other hand the appellant has argued that the said decision is not applicable to the facts of the present case as in the said case, show cause notice was issued prior to remission application decided and the Appellate authority has given direction to issue fresh notice, if remission application is rejected.

11. I observe that as per clause (b) of explanation-1 to Section 11A of CEA, for the purpose of issue of show cause notice, "relevant date" means,-

(i) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid, and no periodical return as required by the provisions of this Act has been filed, the last date on which such return is required to be filed under this Act and the rules made there under;

(ii) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid and the return has been filed, the date on which such return has been filed;

(iii) in any other case, the date on which duty of excise is required to be paid under this Act or the rules made there under;

iv) in a case where duty of excise is provisionally assessed under this Act or the rules made there under, the date of adjustment of duty after the final assessment thereof;

(v) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund;

(vi) in the case where only interest is to be recovered, the date of payment of duty to which such interest relates.

The demand of duty not paid in the instant case covers at (iii) above. In the instant case, as stated above, the appellant has applied for remission of duty involved in the finished goods destroyed in fire accident under Rule 21 of CER before the competent authority which was finalized on 15.06.2016, by rejecting the application. Thus, the duty becomes leviable/payable, in my considered view, only from the date of remission order passed by the competent authority i.e 16.10.2016. The show cause notice was issued of 24.08.2016.

12. Further, the gist of the decision in case of CCE Ahmedabad V/s M/s Krishnonics Ltd, supra is as under:

"Revenue is in appeal against the CCE (Appeals) having held that the Respondent should submit an application for remission of duty of Rs. 7 lakhs to the Commissioner of Central Excise, Ahmedabad-II. Who after satisfying himself about the fire incident, in the respondents factory on 8-1-1996, and ascertaining the goods lost in the accident, remit the duty; it was further ordered that if the said Commissioner is not satisfied and reject the permission applicable then a fresh notice of duty demand could be issued by Commissioner."

2. Revenue seeks in the appeal that the CCE (Appeals) ought to have ordered that in the eventuality of remission of duty been granted the SCN would stand discharged but if the remission is disallowed then SCN will be clearly adjudicated since a fresh SCN, if issued after application of remission of duty been disallowed would be time

barred. It is further contented in the grounds taken in appeal by Revenue that CCE (Appeals) ought to have ordered for revival of the SCN already issued instead of ordering for issue of a fresh SCN.

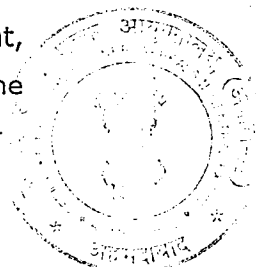
3. After hearing both sides and considering the issues involved, it is found demands of duty would arise as per proviso to Rule 49(1) only after Remission is considered and final orders thereon are arrived. Any notice of duty demand could be issued within six months of the rate of duty payable, which in this case would be as per Rule 9A(5) of the Central Excise Rules, 1944, read with Section 11A(3)ii(c) as applicable during that period, only after the remission request rejection orders are final; duty demands made earlier to that would be a presumption that Remission could not be eligible. Demands cannot be made on presumptions. No infirmity is thus found in CCE (Appeals) act the same is confirmed. Appeal disposed in above terms."

11. The argument of the appellant is not correct and proper as per par 3 of the judgment. The Hon'ble Tribunal has clearly held that duty demands made earlier to remission order would be a presumption that remission could not be eligible and demands cannot be made on presumptions. Thus, in view of the finding of the Hon'ble Tribunal's decision *supra*, the notice issued in the instant case is correct and proper and not hit by limitation of time.

12. Further, I observe that the Hon'ble Tribunal, Chandigarh in case of M/s Wahid Sandar Sugars Ltd [2016 (343) E.L.T. 823] has held that-" *As remission claim was pending before adjudicating authority, show cause notice was premature and not required to demand duty - It was more so as after rejection of claim of remission of duty, no duty was demanded from assessee, demand of duty from successor-in-interest of assessee was not sustainable merely for no undertaking filed by them at time of registration - Section 11A of Central Excise Act, 1944.*"

13. In view of above discussion and by following the decisions *supra*, I find no infirmity in issuance of show cause notice and the impugned order with regard to confirmation of duty with interest. Therefore, I uphold the same.

14. As regards penalty, I observe that the adjudicating authority has imposed penalty of Rs,10,00,000/- under Section 11 AC of CEA read with Rule 25 of CER. The adjudicating authority has contended that the act of filing of a wrong claim for remission and non- payment of duty even after rejection of the claim has rendered the appellant liable to pay penalty under the Section read with Rule *ibid*. I observe that the appellant has intimated the fire accident to the jurisdictional office and also filed remission application before the competent authority. Since the goods were destroyed in fire and there is no case of clandestine removal of goods or wilful evasion of duty on the part of applicant. As such the penalty imposed on the applicant is not correct and proper. I rely on decision of Principal Bench of Hon'ble Tribunal, New Delhi in case of M/s Sam Exports [2016 (337) ELT 146 (Tr-Del)], wherein it has been held that even though the fire accident was not reported to the department, penalty under Rule 25 is not imposable and assessee is only as violated statutory provisions by not intimating Department about such accident, penalty under Rule 27 *ibid* justifiable. Further, in case of Indo Amines Ltd, the



Hon'ble Tribunal, Mumbai [2015 (330) ELT 404] has set aside the penalty imposed under Section 11 AC of CEA in similar issue.

15. In view of above, as regards imposition of penalty under Section 11 AC of CEA read with Rule 25 of CER, I do not find any merit, hence I set aside the same.

16. In view of above discussion, I allow the appeal partly. The appeal stands disposed of accordingly.

Umeshankar

(उमा शंकर)

आयुक्त (अपील्स)

Date: /08/2017

Attested

Mohan V.V.

(Mohan V.V.)
Superintendent (Appeals)

By R.P.A.D.

To
M/s Hitachi home & life Solution(I) Ltd,
Ashima Complex, Karannagar, Ta-Kadi, Dist-Mehsana

Copy to:-

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

