केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
वस्तु एवं सेवा कर भवन, GST Building, 7th Floor,
सातवी मंजिल,पोलिटेकनिक के पास, Near Polytechnic,
आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015
सत्यमेव जयते
☎: 079-26305065 टेलेफैक्स : 079 - 26305136

क फाइल संख्या :File No : **V2/6/GNR/2018-19** S297to S301

ख अपील आदेश संख्या :Order-In-Appeal No.: **AHM-EXCUS-003-APP-36-18-19**

दिनाँक Date :**28.06.18** जारी करने की तारीख Date of Issue: 24/7/2018

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित C. file

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

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **35/AC/EX/MEH/17-18** दिनाँक : **14.02.2018** से सृजित

Arising out of Order-in-Original: **35/AC/EX/MEH/17-18**, Date: **14.02.2018** Issued by: Assistant Commissioner, CGST, Div: Mehsana, Gandhinagar Commissionerate, Ahmedabad.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

M/s. Murugappa Moragan Thermal Ceramics 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 शुल्कपील गांधीनगर कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलें में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो डयूटी केडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वों समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए–8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनाँक से तीन मास के भीतर मूल–आदेश एवं अपील आदेश की दो–दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35–इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर–6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 200/– फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/– की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35– ण0बी/35–इ के अंतर्गतः–

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, मेघाणी 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 इ.ए–3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणें की गई अपील के विरूद्व अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखाकिंत बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registar of a branch of any

nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।
Attention in invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, १९४४ की धारा ३५फ के अंतर्गत वित्तीय(संख्या-२) अधिनियम २०१४(२०१४ की संख्या २५) दिनांक: ०६.०८.२०१४ जो की वित्तीय अधिनियम, १९९४ की धारा ८३ के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो
केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

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

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,
Under Central Excise and Service Tax, "Duty demanded" shall include:

(i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

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

ORDER-IN-APPEAL

M/s. Murugappa Morgan Thermal Ceramics Ltd., Plot No.681, Moti Bhoyan Village, Sanand-Kalol State Highway, Taluka-Kalol, Distri Gandhinagar (for short - *'appellant"*) has filed this appeal against OIO No. 35/AC/EX/MEH/17-18 dated 14.02.2018 (for short –"impugned order), passed by the Assistant Commissioner, Central GST, Mehsana (for short - *'adjudicating authority"*).

2. Briefly, the facts are that a show cause notice dated 30.12.2015 was issued to the appellant, alleging that they had cleared their product during the period December, 2010 to September, 2015 to various power projects availing exemption under Notification No. 12/2012-CE dtd. 17.03.2012 and had availed CENVAT credit on the inputs used in manufacture of exempted goods but had failed to maintain separate accounts as stipulated in Rule 6 of the CENAT Credit Rules, 2004 (CCR);. The said show cause notice was proposed for recovery of Rs. 36,20,722/- being 6% of value of exempted goods in terms of Rule 6(3) of CCR for non maintenance of separate accounts for taxable and exempted service with interest and penalty. Vide the impugned OIO, the adjudicating authority decided the aforementioned show cause notice wherein he confirmed the demand along with interest and also imposed penalty under Section 11AC of the Central Excise Act, 1944 (CEA).

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

a) That their substantive submissions as well as the decisions cited have not been dealt with;
b) That by virtue of clause (vii) of sub-rule 6 of the said Rules, exempted clearances to power projects were excluded from the purview of mandate of rule 6 (3) of the said rules and therefore separate accounts were not maintained by them;
c) That in terms of sub-clause 7 of sub-rule 6, goods cleared to power projects through tariff basis competitive bidding in terms of Notification No. 12/2012-CE dtd. 17.03.2012 has been covered as an excluded category under the said provisions;
d) That it is totally fallacious on the part of the adjudicating authority to hold that the sub clause (vii) of the rule 6 (6) of the CCR, 2004 is applicable only to imported goods but he has overlooked the words "the provisions of sub rules (1), (2), (3) and (4) shall not be applicable in case of excisable goods removed without payment of duty..". it clearly means that the provision is inserted for the "excisable goods" manufactured in India;
e) That it is an error to ignore the decision rendered by the Hon'ble CESTAT (Principal Bench) in case of Commissioner of C. Ex. Meerut vs. Bharat Heavy Electricals Ltd. – 2015 (329) ELT-893 (Tri.-Del.) which has already settled the issue;
f) That when as assessee reverses/pays back proportional amount of cenvat credit, it is a situation as if the assessee had not taken any

cenvat credit even if such reversal was made by the assessee subsequently. They also rely on the case of Hello Minerals Water (P) Ltd. vs. UOI – 2004 (174) ELT-422 (All), Hi-Line Pens Pvt. Ltd. vs. Commissioner – 2003 (158) ELT-168 (Tri-Del.), Bharat Earth Movers Ltd. vs. Collector – 2001 (136) ELT-225 (Tri-Bang.);

g) That invoking the extended period of limitation is wrong as they have not suppressed any material facts with the intention to evade payment of duty and likewise equal penalty cannot be imposed.

4. Personal hearing in the matter was held on 27.06.2018 in which Smt. Shilpa P. Dave, Advocate, appeared on behalf of the appellant and reiterated the arguments made in the grounds of appeal. She further submitted that case laws of Kei Industries Ltd.– 2017 (357) ELT-1230 (Tri-Del.), Thermo Cable Ltd – 2013 (292) ELT-412 (Tri-Bang.) are also relied upon.

5. I have gone through the facts of the case, the appellant's grounds of appeal, and submissions made during the course of personal hearing. The issue to be decided is whether the demand of Rs. 36,20,722/- for the period from 2010-11 to September, 2015 confirmed in terms of Rule 6 of CCR along with interest and penalty, is correct or otherwise.

6. The dispute as is evident revolves around Rule 6 of the CCR. The adjudicating authority, while confirming the demand, has held that the clause (vii) of sub-rule (6) of Rule 6 provides exemption from duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 and the additional duty leviable under sub-section (1) of section 3 of the said Customs Tariff Act when imported into India and it does not refer to Central Excise duty levied on products manufactured in India.

7. Now the Rule 6 of the CCR lays down certain obligations for a manufacturer or producer of final products about availment of cenvat credit in a case when excisable goods are also cleared under any exemption. Rule 6 (1) clearly lays down that the cenvat credit shall not be allowed on such quantity of inputs used in or in relation to the manufacture of exempted goods except as per the circumstances mentioned in Rule 6 (2). Rule 6 (2) provides that where a manufacturer avails of cenvat credit in respect of any inputs or input services and manufacturers such final products which are chargeable to duty as well as exempted goods, then the manufacturer shall maintain separate accounts for inputs used in various situations as per the taxability of the final products. Now one of the two most important provisions with which we are primarily concerned in this appeal is the provisions of Rule 6 (3) which is as under:

"(3) Notwithstanding anything contained in sub-rules (1) and (2), the manufacturer of goods or the provider of output service,

opting not to maintain separate accounts, shall follow any one of the following options, as applicable to him, namely:-

(i) pay an amount equal to six per cent. of value of the exempted goods and seven per cent. of value of the exempted services; or.."

Now in the present appeal, the demand has been confirmed by the adjudicating authority since the appellant failed to follow the procedure contained in Rule 6 (3) (i) of the CCR even when they had not maintained separate accounts for the inputs used in manufacture of excisable as well as exempted goods.

8. While perusing the contentions raised by the appellant, it is clear that they have sought to defend their action of not maintaining separate accounts for the inputs and not reversing 6% amount of the value of the exempted goods is that they have cleared the goods without payment of central excise duty by availing exemption contained in the notification no. 12/2012-CE and the clearances under this notifications are covered in the exclusion category as per provisions of Rule 6 (6) (vii) of the CCR the relevant part of which is as under:

"(6) The provisions of sub-rules (1), (2), (3) and (4) shall not be applicable ***in case the excisable goods removed without payment*** *of duty are either-*

(vii) all goods which are exempt from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under sub-section (1) of section 3 of the said Customs Tariff Act when imported into India and are supplied,-

(a) against International Competitive Bidding; or (b) to a power project from which power supply has been tied up through tariff based competitive bidding; or

(c) to a power project awarded to a developer through tariff based competitive bidding, in terms of notification No. 12/2012-Central Excise, dated the 17th March, 2012."(emphasis supplied)

9. I have perused the notification no. 12/2012-CE and the exemption contained therein is subject to certain conditions. One such condition is that the goods, if imported into India are exempt from customs duty. Now on reading the corresponding Customs Notification No. 21/2002-Cus. dtd. 01.03.2002 as amended/superseded by Notification No. 12/2012-Cus. dtd. 17.03.2012, the goods which are to be used in power projects are exempted from the relevant customs duties subject to fulfillment of corresponding conditions.

On perusal of Central Excise notification no. 12/2012-CE ibid, it is very clear that such exemption is granted to the goods manufactured only when such godos (upon importation into India) are exempted as per Customs Notification No. 12/2012-Cus. ibid. The goods mentioned in sub-rule (6) of Rule 6 of CCR, 2004 "the provisions of sub rule (1), (2), (3) and (4) shall not be applicable in case of excisable goods removed without payment of duty...". Here the phrase "in case of excisable goods removed" will logically be referred "goods manufactured in India", as held by Hon'ble Tribunal in the case of Bharat Heavy Electricals Ltd. quoted below. I find that there is no dispute that the appellant has fulfilled the conditions for availment of the exemption contained in the notifications and the goods are being supplied to the power projects. I am therefore of the view that the exemption is available to the appellant as the operation of conditions of Rule 6 (3) has been excluded to such category of supplies i.e. supply of goods to the power projects subject to observation of curtained conditions.

10. I find support from the case law of Commissioner of C. Ex., Meerut –I vs. Bharat Heavy Electricals Ltd. – 2015 (329) ELT-893 (Tri.-Del.) in which it has been held by the tribunal and I quote;

> *"observe from the above that when the goods manufactured into India have been supplied against international competitive bidding the same would be eligible for full duty exemption under Notification No. 6/2006-C.E., if the same satisfy the condition prescribed in the notification that the same goods, if imported into India are fully exempt from customs duty as well as additional customs duty. In terms of Clause (vii) of Rule 6(6), the provisions of sub-rules (1), (2), (3) and (4) are not applicable in respect of such goods. The Department's contention that clause (vii) of sub-rule (6) is not applicable to the goods manufactured in India but is applicable only to the imported goods is absurd, as the clause (vii) cannot be read in isolation but has to be read with the main provision of sub-rule (6). Moreover Rule 6 of the Cenvat Credit Rules is in respect of the goods manufactured in India and this rule, in general, contains provisions regarding denial of Cenvat credit in respect of inputs/input services which have gone into the manufacture of exempted final products or exempted output services. Sub-rule (6) of Rule 6 enumerates the situations in which the Cenvat credit would be available in respect of inputs/Input services even if the same have been used in or in relation to manufacture of final product which have been* ***cleared at nil rate of duty*** *or have been cleared without payment of duty like clearances*

for export under bond, supplies 100% EOU/SEZ units, etc. There is nothing in this sub rule which it can be inferred that clause (vii) is applicable to the goods imported into India"

11. I also find support from the case law of M/s Thermo Cables Ltd. vs. Commissioner of Customs & C. Ex., Hyderabad – 2013 (292) ELT-412 (Tri.-Bang.) in which it has been held by the tribunal and I quote;

"After considering the submissions, we have found great force in the submissions made by the learned counsel. It is not in dispute that the final products were cleared without payment of duty under Notification No. 6/2006-C.E. which, at Sl. No. 91 thereof, prescribed 'nil' rate of duty for all goods (falling under any chapter) supplied against international competitive bidding. This exemption was subject to the condition that the goods were exempted from basic customs duty and additional duty of customs when imported into India. It is not in dispute that the final products cleared by the assessee without payment of duty during the relevant period satisfied this condition. Against this backdrop, one has to read the provisions of Rule 6(6)(vii) of the CENVAT Credit Rules, 2004. This sub-rule reads as follows.."

In view of the above, I find that the impugned order is required to be set aside and I accordingly set aside the impugned order and allow the appeal.

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

(उमा शंकर)
केंद्रीय कर आयुक्त (अपील्स)
अहमदाबाद

सत्यापित
(धर्मेंद्र उपाध्याय)
अधीक्षक (अपील्स),
केंद्रीय कर, अहमदाबाद

दिनांक:

By R.P.A.D.

To:
M/s. Murugappa Morgan Thermal Ceramics Ltd.,
Plot No.681, Moti Bhoyan Village,
Sanand-Kalol State Highway,
Taluka-Kalol, Distri Gandhinagar

Copy to:-

(1) The Chief Commissioner, CGST, Ahmedabad Zone,
(2) The Commissioner, CGST, Gandhinagar,
(3) The Dy./Astt. Commissioner, CGST, Div.-Mehsana, Gandhinagar,
(4) The Dy./Astt. Commissioner(Systems),CGST, Gandhinagar,
(5) Guard File,
(6) P.A.File.