सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

वस्तु एवं सेवा कर भवन,
सातवीं मंजिल,पोलिटेकनिकके पास,
आम्बावाडी, अहमदाबाद-380015

GST Building ,7th Floor,,
Near Polytechnic,
Ambavadi, Ahmedabad-380015

☎ : 079-26305065   टेलेफैक्स : 079 - 26305136

क   फाइल संख्या :File No : **V2/4/RA/GNR/2019-20**/15106 TO 15111

ख   अपील आदेश संख्या :Order-In-Appeal No.: **AHM-EXCUS-003-APP-022-20-21**

दिनाँक Date : 26-06-2020 जारी करने की तारीख Date of Issue: 17/07/2020

आयुक्त (अपील) द्वारा पारित

Passed by, **Akhilesh Kumar** , Commissioner (Appeals) Ahmedabad

ग   आयुक्त, केन्द्रीय वस्तु एवं सेवा कर, , गांधीनगर आयुक्तालय द्वारा जारी मूल आदेश : **AHM-CEX-003-JN-020-18-19** दिनाँक : **31-Jan-19** से सृजित

Arising out of Order-in-Original: **AHM-CEX-003-JN-020-18-19,** Date: **31-Jan-19** Issued by: Addl Commissioner,CGST, Gandhinagar Commissionerate, Ahmedabad.

घ   अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

M/s. Somany 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।

I. Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, 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 पूवोक्त 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 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.

घ 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 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 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 दूसरा मंजिल, बहूमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 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

क़ेन्द्रीय 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."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.

ORDER-IN-APPEAL

This order arises out of an appeal filed by the Assistant Commissioner, Central GST & Central Excise, Division Kadi, Gandhinagar Commissionerate (in short '*appellant*') in terms of Review Order No.02/2019-20 dated 29.04.2019 issued under Section 35E of the Central Excise Act, 1944 (in short '*the Act*') by the Reviewing Authority against Order-in-Original No.AHM-CEX-003-ADC-JN-020-18-19 dated 31.01.2019 (in short '*impugned order*') passed by the Additional Commissioner, Central GST & Central Excise, Gandhinagar (in short '*the adjudicating authority*') in the case of M/s Somany Ceramics Ltd., 13-14, GIDC Estate, Kadi, Budasan, Mehsana-382715 (in short '*respondent*').

2. The facts of the case, in brief, are that the respondent are engaged in the manufacture of Ceramic Glazed Tiles falling under Chapter 69 of the Central Excise Tariff Act, 1985 and are holding Central Excise Registration as well as Service Tax Registration. During the course of audit of the records of the respondent by the department, it was observed that the respondents have charged the freight and insurance charges over and above the amount on which duty was paid. From the purchase order, it was found that it was the responsibility of the respondent to deliver the goods at the buyer's premises in good condition and that the payment was made on the basis of actual measurement/actual quantity received at site and the purchase order also mentioned the price at which the respondent was required to deliver the goods at the buyer's premises/site. Further, the purchase order on the aspects of 'Risk' and 'Title' provided that the goods shall be at the risk of the seller, who shall bear all loss or damage, from whatsoever arising, which may occur to the goods, or any part thereof, until delivered to buyer and that title to the goods shall be vested in buyer at the time of delivery of the goods in good condition and the seller waives any right to any lien, charge or other restriction on title implied by law. It was contention of the audit officers that the terms of the purchase order indicated that the sale has occurred at buyer's place and therefore, the respondent was required to pay the central excise duty on the amount of freight and insurance recovered. The amount of differential duty payable on this count was worked out at Rs.22,15,403/- covering the period from March 2016 and 2016-17. Apart from the above short payment of duty, the Audit has also pointed out an excess availment of cenvat credit to the tune of Rs.20,683/- by the respondents and non payment of service tax amounting to Rs.1,25,97,950/- on the Scientific and Technical Consultancy Services rendered by the respondent to their customers. Based on the above audit objection, a Show Cause Notice (in short '*SCN*') dated 24.08.2018 was issued to the respondent, which was adjudicated vide the impugned order. The adjudicating authority vide the impugned order has dropped all the demands raised vide SCN dated 24.08.2018 observing that (i) the sale in the present case has taken on ex-factory basis and freight and the insurance being the post

manufacturing/post removal expenses, cannot be added to the assessable value under Section 4 of the Act and so the demand of Rs.22,15,403/- raised on this count is not tenable; (ii) in the case of availment of excess cenvat credit, if the jurisdictional officer of the supplier has not raised any objection about the quantum of cenvat credit passed by them, the assessment attains the finality and the same can not be re-opened at the buyer end by disallowing the cenvat credit; and (iii) the service tax demanded vide the SCN has already been paid to the exchequer and there can not be double demand of tax on the grounds of clerical error and technical glitches and hence the service tax demand in the SCN is not tenable.

3. Aggrieved with the decision of dropping demand of Rs.22,15,403/- on the issue of non-inclusion of freight and insurance amount in Transaction Value for computation of excise duty on the goods so cleared vide the impugned order, the appellant Department has filed the present appeal. The decision of the adjudicating authority on the other two aspects viz. availment of excess cenvat credit and non-payment of service tax is not contested by the department. The present appeal is filed mainly on the following grounds:

(i) The adjudicating authority held that the place of removal in the present case is factory gate by distinguishing the facts of the case in the case of Roofit Industries Ltd. [2015 (319) ELT 221 (SC)] as mentioned in departmental Circular No.1065/4/2018-CX dated 08.06.2018. In the case of M/s Roofit Industries Ltd., the provisions of the Contract is as "Price of goods was inclusive of cost of material, Central Excise Duty, loading, transportation, transit risk and unloading charges". In the present case, various aspects such as price, payment, inspection, risk, title, etc. of the contract in Purchase Order No.4500228765 dated 05.08.2016 are similar to that in the case of Roofit Industries Ltd. Therefore, the adjudicating authority committed gross error in holding that this condition is not identical to the case of M/s Roofit Industries Ltd. (supra) even though having similar aspects on records in both the cases;

(ii) The adjudicating authority has erred by not taking cognizance of the decision of the Hon'ble Supreme Court in the case of CCE& Customs Vs. Roofit Industries Ltd. [2015 (319) ELT 221 (SC)] wherein at para 13 of the order, it is held that *the price in such case has to be taken up to the place of buyer on the delivery of goods.* It is crystal clear that in the present case, the price of the goods is inclusive of cost of material, central excise duty, loading, transportation, transit risk, etc. and there is a specific clause that the title of the goods shall be vested in the buyer at the time of delivery of the goods.

(iii) In para 12.37 of the OIO, the adjudicating authority had erred in applying the provisions of the Sale of Goods Act in the present case for concluding that the

sale was on ex-factory basis only. The Adjudicating Authority ought to have referred to the Section 24 of the Sale of Goods Act which clearly provides that when the goods are delivered to the buyer on approval or on sale or return or the similar terms, the property therein passes to the buyer only when the buyer signifies his approval/acceptance.

(iv) In the instant case, the SCN proposes to include the freight and insurance charges in the assessable value on two grounds: (i) in view of the various provisions of the purchase order and provisions of Sales of Goods Act, the sale has taken place at buyer's premises and (ii) in view of FOR sale, buyer's premises will be place of removal as the facts of the present case are not similar to Ispat Industries and therefore the decision of Apex Court in the case of M/s Roofit Industries Ltd. is applicable in the case;

(v) In the instant case, from the clause of payment, there is no ex-factory price mentioned in their contract, the payment is to be made on the actual quantity received at site within 15 days from the goods received and title of the goods vests with the buyer only at the time of delivery. From the above clauses, it is amply clear that the point of sale is only the buyer's premises and therefore it is place of removal as defined in Section 4 of the Central Excise Act, 1944. It cannot be concluded that when such marking have been made during manufacturing of the goods, property in the goods have been transferred to the buyer from that point of time. Further, when there is specific clause which prescribes that the goods shall be subject to approval/acceptance by the concerned consignee at the stores at site, the same cannot be concluded that once it is cleared from factory gate, it becomes the property of the buyer; and

(vi) From the specific clauses of the contracts, it is amply clear that in the present case, the property in goods is transferred at the buyer's premises when the goods are accepted by the buyer and that is the point of sale. Therefore, Place of Removal is buyer's premises and freight charges collected from the buyer for the transportation of the goods from the factory to the buyer's place is part of transaction value and therefore required to be included in the assessable value of the goods for payment of Central Excise duty. Thus, the adjudicating authority has committed gross errors in holding that the place of removal is factory gate and freight charges collected from the buyer is not includible in assessable value.

4. Personal hearing in the matter was held on 11.10.2019. Shri Rakesh Jani, Manager appeared on behalf of the respondent and submitted their reply to the appeal vide their letter dated 11.10.2019 stating that they have already given all the reply with some judgments at the time of final hearing on or before OIO and refer to the case

laws in the case of (i) CCE, Nagpur Vs. Ispat Industries Ltd.[2015 (324) ELT 670 (SC)]; (ii) Union of India Vs. Bombay Tyre International Ltd. [1984 (17) ELT 329 (SC)]; (iii) Baroda Electric Meters Ltd. Vs. CCE [1997 (94) ELT 13 (SC)]; and (iv) CCE Vs. Accurate Meters Ltd. [2009 (235) ELT 581 (SC)]. They further submitted copies of judgments in the case of CCE, Lucknow Vs. Shashi Cables Ltd. [2017 (357) ELT 937 (Tri.-All) and CCE, Nagpur-II Vs. Solar Explosives Ltd. [2017 (346) ELT 136 (Tri.-Mumbai). No one appeared from the appellant's side.

5. Due to change in appellate authority, further personal hearing in the matter was fixed on 18.12.2019, 06.02.2020, 27.02.2020 and 20.03.2020. No one appeared from the appellant's side or the respondent's side. Hence, I proceed to decide the appeal on the basis of facts and evidences available on records.

6. I have carefully gone through the facts of the case, submissions made in the appeal memorandum, submissions made by the respondent at the time of personal hearing and evidences available on records. It is observed that question to be decided in this case is whether the *freight* and *insurance charges* are to be included in the Transaction Value, for the purpose of computing excise duty for clearances made by respondents to their buyer. The demand pertains to the period from March, 2016 to March, 2017.

7. Since the issue revolves around valuation of goods, the extracts of the relevant Section, Rules, Circulars, are discussed in subsequent paragraphs for ease of reference:

7.1 Section 4 of the Central Excise Act, 1944 during the relevant time reads as under:

> ***SECTION [4. Valuation of excisable goods for purposes of charging of duty of excise.*** — *(1) Where under this Act, the duty of excise is chargeable on any excisable goods with reference to their value, then, on each removal of the goods, such value shall -*
> *(a) in a case where the goods are sold by the assessee, for delivery at the time and place of the removal, the assessee and the buyer of the goods are not related and the price is the sole consideration for the sale, be the transaction value;*
> *(b) in any other case, including the case where the goods are not sold, be the value determined in such manner as may be prescribed*
>
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> ==
>
> *c) "place of removal" means -*
> *(i) a factory or any other place or premises of production or manufacture of the excisable goods;*
> *(ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without [payment of duty;]*
> *[(iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory;]*
> *from where such goods are removed;*

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7.2. Further, the relevant Rule of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 reads as under:

> ***[RULE 5.****Where any excisable goods are sold in the circumstances specified in clause (a) of sub-section (1) of section 4 of the Act except the circumstances in which the excisable goods are sold for delivery at a place other than the place of removal, then the value of such excisable goods shall be deemed to be the transaction value, excluding the cost of transportation from the place of removal upto the place of delivery of such excisable goods.*
> ***Explanation 1.*** *- "Cost of transportation" includes -*
> *(i) the actual cost of transportation; and*
> *(ii) in case where freight is averaged, the cost of transportation calculated in accordance with generally accepted principles of costing.*
> ***Explanation 2.*** *- For removal of doubts, it is clarified that the cost of transportation from the factory to the place of removal, where the factory is not the place of removal, shall not be excluded for the purposes of determining the value of the excisable goods.]*

7.3 Further, the CBEC has vide Circular No. 988/12/2014-CX, dated 20-10-2014 provided clarification in the matter. The relevant portion is reproduced below:

> *(3) The operative part of the instruction in both the circulars give similar direction and are underlined. They commonly state that the place where sale takes place is the place of removal. The place where sale has taken place is the place where the transfer in property of goods takes place from the seller to the buyer. This can be decided as per the provisions of the Sale of Goods Act, 1930 as held by Hon'ble Tribunal in case of Associated Strips Ltd. v. Commissioner of Central Excise , New Delhi [2002 (143) E.L.T. 131 (Tri.-Del.)]. This principle was upheld by the Hon'ble Supreme Court in case of M/s. Escorts JCB Limited v. CCE, New Delhi [2002 (146) E.L.T. 31 (S.C.)].*
>
> *(5) It may be noted that there are very well laid rules regarding the time when property in goods is transferred from the buyer to the seller in the Sale of Goods Act , 1930 which has been referred at paragraph 17 of the Associated Strips Case (supra) reproduced below for ease of reference -*
>
> *"17. Now we are to consider the facts of the present case as to find out when did the transfer of possession of the goods to the buyer occur or when did the property in the goods pass from the seller to the buyer. Is it at the factory gate as claimed by the appellant or is it at the place of the buyer as alleged by the Revenue? In this connection it is necessary to refer to certain provisions of the Sale of Goods Act, 1930. Section 19 of the Sale of Goods Act provides that where there is a contract for the sale of specific or ascertained goods the property in them is transferred to the buyer at such time as the parties to the contract intend it to be transferred.* ***Intention of the parties are to be ascertained with reference to the terms of the contract, the conduct of the parties and the circumstances of the case.*** *Unless a different intention appears; the rules contained in Sections 20 to 24 are provisions for ascertaining the intention of the parties as to the time at which the property in the goods is to pass to the buyer. Section 23 provides that where there is a contract for the sale of unascertained or future goods by description and goods of that description and in a deliverable state are unconditionally appropriated to the contract, either by the seller with the assent of the buyer or by the buyer with the assent of the seller, the property in the goods thereupon passes to the buyer. Such assent may be expressed or implied and may be given either before or after the appropriation is made. Sub-section (2) of Section 23 further*

provides that where, in pursuance of the contract, the seller delivers the goods to the buyer or to a carrier or other bailee (whether named by the buyer or not) for the purposes of transmission to the buyer, and does not reserve the right of disposal, he is deemed to have unconditionally appropriated the goods to the contract."

(6) It is reiterated that the place of removal needs to be ascertained in term of provisions of Central Excise Act, 1944 read with provisions of the Sale of Goods Act, 1930. Payment of transport, inclusion of transport charges in value, payment of insurance or who bears the risk are not the relevant considerations to ascertain the place of removal. The place where sale has taken place or when the property in goods passes from the seller to the buyer is the relevant consideration to determine the place of removal.

[emphasis supplied]

7.4 Subsequently, the CBEC has vide Circular No. 999/6/2015-CX, dated 28-2-2015 provided following clarification:

Attention is invited to Circular No. 988/12/2014-CX, dated 20-10-2014 issued from F. No. 267/49/2013-CX.8 [2014 (309) E.L.T. (T3)] on the above subject wherein it was clarified that the place of removal needs to be ascertained in terms of provisions of Central Excise Act, 1944 read with provisions of the Sale of Goods Act, 1930 and that payment of transport, payment of insurance etc are not the relevant considerations to ascertain the place of removal. The place where sale takes place or when the property in goods passes from the seller to the buyer is the relevant consideration to determine the place of removal.

7.5 Finally, the CBIC has vide Circular No. 1065/4/2018-CX., dated 8-6-2018 provided following clarification:

Attention is invited to Boards Circular No. 97/8/2007-CX., dated 23-8-2007 [2007 (215) E.L.T. (T24)], 988/12/2014-CX., dated 20-10-2014 [2014 (309) E.L.T. (T3)] and 999/6/2015-CX., dated 28-2-2015 [2015 (317) E.L.T. (T7)]. Attention is also invited to the judgment of Hon'ble Supreme Court in the case of CCE v. M/s. Roofit Industries Ltd. - 2015 (319) E.L.T. 221 (S.C.), CCE v. Ispat Industries Ltd. - 2015 (324) E.L.T. 670 (S.C.), CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.) and CCE & ST v. Ultra Tech Cement Ltd. dated 1-2-2018 in Civil Appeal No. 11261 of 2016 [2018 (9) G.S.T.L. 337 (S.C.)]. In this regard, references have been received from field formations seeking clarification on implementation of aforesaid circulars of the Board in view of judgments of Hon'ble Supreme Court.

2. In order to bring clarity on the issue it has been decided that Circular No. 988/12/2014-CX., dated 20-10-2014 shall stand rescinded from the date of issue of this circular. Further, clause (c) of para 8.1 and para 8.2 of the Circular No. 97/8/2007-CX., dated 23-8-2007 are also omitted from the date of issue of this circular.

*3. **General Principle :** As regards determination of 'place of removal', in general the principle laid by Hon'ble Supreme Court in the case of CCE v. Ispat Industries Ltd. - 2015 (324) E.L.T. 670 (S.C.) may be applied. Apex Court, in this case has upheld the principle laid down in M/s. Escorts JCB (supra) to the extent that 'place of removal' is required to be determined with reference to 'point of sale' with the condition that place of removal (premises) is to be referred with*

reference to the premises of the manufacturer. The observation of Hon'ble Court in para 16 in this regard is significant as reproduced below :

> *"16. It will thus be seen where the price at which goods are ordinarily sold by the assessee is different for different places of removal, then each such price shall be deemed to be normal value thereof. Sub-clause (b)(iii) is very important and makes it clear that a depot, the premises of a consignment agent, or any other place or premises from where the excisable goods are to be sold after their clearance from the factory are all places of removal. What is important to note is that each of the premises is referable only the manufacturer and not to the buyer of excisable goods. The depot or the premises of the consignment agent of the manufacturer are obviously places which are referable to the manufacturer. Even the expression "any other place of premises" refers only to a manufacturer's place or premises because such place or premises is to be stated to be where excisable goods "are to be sold". These are key words of the sub-section. The place or premises from where excisable goods are to be sold can only be manufacturer's premises or premises referable to the manufacturer. If we were to accept contention of the revenue, then these words will have to be substituted by the words "have been sold" which would then possibly have reference to buyer's premises."*

*4. **Exceptions :***

The principle referred to in para 3 above would apply to all situations except where the contract for sale is FOR contract in the circumstances identical to the judgment in the case of CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.) and CCE v. M/s. Roofit Industries Ltd. 2015 (319) E.L.T. 221 (S.C.). To summarise, in the case of FOR destination sale such as M/s. Emco Ltd. and M/s. Roofit Industries where the ownership, risk in transit, remained with the seller till goods are accepted by buyer on delivery and till such time of delivery, seller alone remained the owner of goods retaining right of disposal, benefit has been extended by the Apex Court on the basis of facts of the cases.

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8. For goods not notified under Section 4A of the Central Excise Act, 1944 (in short '*the Act*'), and where there is no tariff value fixed under section 3(2) of the Act, assessment is as per transaction value, determined under Section 4 of the Act. As per the definition under section 4(3)(d) read with subsection 4(1) of the Act, for applicability of transaction value for assessment purpose, [a] the goods are to be sold by an assessee for delivery at the time and place of removal, [b] the assessee and the buyer are not related; and [c] the price is the sole consideration for the sale. If any of the requirements are not satisfied then the transaction value shall not be the assessable value and the value in such case has to be arrived under the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 (in short '*Valuation Rules*').

9. It is the case of the department that the place of removal, in the present case was not the factory gate but the buyer's premise as it was a case of FOR sale. It is contented that as per the purchase order, the goods were to be delivered at the place of the buyer where the acceptance of supplies was to be effected. Besides that, the terms and conditions clearly stated that title of the goods was transferred to the buyer only when the buyer receives the goods. Further, the payment was made on the basis of

actual measurement/actual quantity received at site within 15 days of receipt of goods and the purchase order also mentioned the price at which the respondent was required to deliver the goods at the buyer's premises/site. Hence, from the terms of the purchase order, it is amply clear that the point of sale is only the buyer's premises and that the place of removal in this case was the buyer's premises. It is on this basis, that the department has proposed addition of the transport charges and the insurance charges to the transaction value, in terms of Rule 5 of the Valuation Rules, 2000 discussed above. The department has relied upon the decision of the Hon'ble Supreme Court in the case of CCE & Customs Vs. Roofit Industries Ltd.[2015 (319) ELT 221 (SC)] to buttress their contention.

10. The adjudicating authority, while deciding the issue under dispute, on the other hand hold that the sale in the present case has taken on ex-factory basis and the freight and insurance being the post manufacturing/post removal expenses, cannot be added to the assessable value under Section 4 of the CEA, so the duty demand raised on this count is not tenable. He has relied upon the decision of the Hon'ble Supreme Court in the case of CCE, Nagpur Vs. Ispat Industries Ltd. [2015 (324) ELT 670 (SC)] to arrive at his decision and to also hold that even in case of FOR sale, the buyers premise cannot be place of removal, irrespective of any arrangements of the sale between seller and buyer. It is the view of the adjudicating authority that once the goods have been handed over to the transporter, the same will pass on the title to the buyer and the sale will be treated on ex-factory basis.

11. In this regard, I find that the issue under dispute, as to whether the *freight* and *insurance charges* are to be included in the Transaction Value, for the purpose of computing excise duty, has been examined by the Hon'ble Supreme Court of India vide their judgments in the case of CCE v. M/s. Roofit Industries Ltd. - 2015 (319) E.L.T. 221 (S.C.), CCE v. Ispat Industries Ltd. - 2015 (324) E.L.T. 670 (S.C.) and CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.). Based on these judgments, the Central Board of Indirect Taxes & Customs has issued Circular No.1065/4/2018-Cx. dated 08.06.2018 clarifying the principle to be followed for determination of 'place of removal' in general and in exceptional cases. As per the Circular, in general the principle laid by Hon'ble Supreme Court in the case of CCE v. Ispat Industries Ltd. - 2015 (324) E.L.T. 670 (S.C.) has to be applied as per which 'place of removal' is required to be determined with reference to 'point of sale' with the condition that place of removal (premises) is to be referred with reference to the premises of the manufacturer. It is clarified that the said general principle would apply to all situations except where the contract for sale is FOR contract in the circumstances identical to the judgment in the case of CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.) and CCE v. M/s. Roofit Industries Ltd. 2015 (319) E.L.T. 221 (S.C.)

and in the case of FOR destination sale such as M/s. Emco Ltd. and M/s. Roofit Industries where the ownership, risk in transit, remained with the seller till goods are accepted by buyer on delivery and till such time of delivery, seller alone remained the owner of goods retaining right of disposal, the 'place of removal' is to be determined in terms of the said judgments. As per the said judgments, the 'place of removal' on such cases would be place of buyer as the sale of goods did not take place at the factory gate of the assessee but at the place of the buyer on the delivery of the goods in question.

12. Thus, the issue on hand is to be decided in terms of principle laid down by the above referred Supreme Court judgments which emphasized that the 'place of removal' depends on the facts of each case.

13. In the present case, after going through the records, I find that the 'Terms and Conditions' of the Purchase Order No.4500228765 dated 05.08.2016 with M/s Adani Township & Real Estate Company Pvt. Ltd. (in short '*ATRECOPL*'), one of the buyer of the respondent, states as under:

> ***Prices**: The price given in the purchase order shall be for supply of the goods to ATRECOPL at the destination specified by the ATRECOPL on FOR site basis. The prices given in the purchase order shall be inclusive of adequate packaging (suitable for the mode of station selected), forwarding, clearance and all necessary insurance till delivery of material at the scope of this purchase order unless and otherwise specifically mentioned in the original PO.*
>
> ***Payment**: Payment shall be made as mentioned in the Purchase Order, based on actual measurement taken /actual quantity received at site. Payment shall be made within 15 days after receipt of bill/material, whichever is later.*
>
> ***Inspection of Goods and Defective Goods**: Goods will be received by ATRECOPL subject to final inspection and acceptance by a person duly authorized by ATRECOPL to accept the goods. Goods found to be defective or not in compliance with the specification shall be taken away by the seller at his own risk and expenses.*
>
> ***Risk**: The goods shall be at the risk of the Seller, who shall bear all loss or damage, from whatsoever cause arising, which may occur to the goods, or any part thereof, until delivered to ATRECOPL.*
>
> ***Title**: Notwithstanding any terms of the seller's invoice to the contrary, title to the Goods shall be vested in ATRECOPL at the time of delivery of the goods in good condition as per the terms of this PO and the seller waives any right to any lien, charge or other restriction on title implied by law.*

13.1 The above referred terms and conditions of purchase in question clearly indicates that the goods were to be delivered at the place of the buyer and it is only at that place where the acceptance of supplies was to be effected. Further, the price of the goods was inclusive of adequate packaging (suitable for the mode of station selected), forwarding, clearance and all necessary insurance till delivery of material . The condition that seller will bear the risk of loss of the goods until delivery is completed would clearly imply that ownership in the goods remains with the seller namely the appellant till the goods reach the destination. As per the ''Payment ' terms contained in the procurement order, payment shall be made within 15 days after receipt of bill/material, whichever is later, which means that the consideration was to pass on only after the receipt of the goods which was at the premises of the buyer. Further, as per purchase order, the title in the goods were transferred only at the premises of the buyer. This is what was intended by the parties in the contract. All these facts, in my view, conclusively establishes that the sale of goods in the case did not take place at the factory gate of the appellant but at the place of the buyer on the delivery of the goods in question. That being so, the place of removal of goods in the case undisputedly would be the 'buyer's premises' in view of the principle laid down by Hon'ble Supreme Court in the case of CCE v. M/s. Roofit Industries Ltd. 2015 (319) E.L.T. 221 (S.C.) and CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.) and covered by the clarification issued by the Central Board of Indirect Taxes and Customs vide Circular No.1065/4/2018-CX. dated 08.06.2018. I, therefore, find substantial merit in the argument of the department on the aspect of place of removal in the case on hand.

14. It is further observed that the adjudicating authority has erred in arriving at conclusion that the facts of the present case are identical to that of Ispat Industries decided by the Hon'ble Supreme Court. I find that the facts in the case clearly stand distinguished on the face of specific clauses of the Purchase Order discussed in the previous para which was not there in the case of Ispat Industries. It is expressly mentioned in the present case that the prices given in the purchase order shall be inclusive of adequate packaging (suitable for the mode of station selected), forwarding, clearance and all necessary insurance till delivery of material. Further, there is nothing in the purchase order to suggest that the price is ex-factory or that freight and insurance charges are to be paid on behalf of the buyer and the same are to be charged separately in the invoice. On the contrary, it is clearly mentioned in the purchase order that insurance is in supplier's scope. Further, the purchase order in the present case was for supply of the goods to the buyer at the destination specified by them on FOR site basis. On the transfer of title of goods, it is provided in clear terms that title to the Goods shall be vested in buyer at the time of delivery of the goods in good condition and for that specific clause itself there should not be any dispute in the

present case on the point of transfer of title of goods. In the case of Ispat Industries, there was no such specific provision on transfer to title of goods in the agreement between the parties.

14.1 Further, I am not in agreement with the adjudicating authority's view that the facts like issuance of invoices, payment of central excise duty and sales tax on removal and handing over the goods to transporter for carry on to the destination makes the case similar to the case of Ispat Industries as these factors do not determine the nature of sale in the present case for the specific clauses of purchase order discussed above. It is a commonly accepted fact that in the event of any dispute between the seller and the buyer, it is the terms of agreement between the two parties which holds the key based on which the dispute has to be settled and not the invoice issued by the seller. The adjudicating authority's conclusion, by relying on the clause "Changes" in the purchase order, that the goods were specifically made as per the requirement of the buyers and the seller was not having any right to dispose the same in other way after clearance from the factory is also erroneous for it is a far stretched conclusion not consistent with the facts of the case. A perusal of the said clause clearly indicates that it only gives a right to the buyer to make any changes in the goods and does not in any way put any bar or restriction or any kind of condition on the right of disposal. Rather it does not say anything on right of disposal. It is a fact undisputed that in the case of FOR destination sale, the ownership and risk in transit remains with the seller till the goods are accepted by the buyer, on delivery, and therefore, till such time of delivery, seller alone remains the owner of goods, retaining the right of disposal. The Hon'ble Supreme Court in the case of CCE Vs. Roofit Industries Ltd.(supra), has held that "*Even transit damage/breakage on the assessee account which would clearly imply that till the goods reach the destination, ownership in the goods remains with the supplier namely the assessee.*" In the case on hand also, the transit damage or loss was on the seller's account as can be seen from the clause of 'Risk' in the purchase order, which clearly mentions that the seller would bear the risk till the time of delivery and hence it can be safely concluded that till such time the respondent is the owner of the goods.

14.2 Further, the adjudicating authority's view that the conditions mentioned in the invoice clarify the nature of transaction and as per the invoices, the responsibility of the seller ceases as soon as the materials are handed over to the carrier at their premises and the seller is not responsible for any breakage/damage/shortage or any type of loss after dispatch, also seems to be a wrong inference on the facts of the case. The adjudicating authority has completely ignored the non-obstante clause given in the 'Title' clause of the purchase which reads "*Notwithstanding any terms of the seller's invoice to the contrary, title to the Goods shall be vested in ATRECOPL at the time of*

delivery of the goods in good condition as per the terms of this PO". This non-obstante clause in the purchase order clearly overrides the conditions of the invoice. On the aspect of responsibility of any breakage/damage/shortage of goods, the 'Risk' clause in the purchase order clearly put the burden on the seller. Further, it is clearly alleged in para 3.17 of the show cause notice that few certificates issued by the customers of the respondent which was submitted by the respondent vide their letter dated 27.01.2018 mention that during transit if any damage occurs, the Seller, M/s Somany Ceramics Ltd., has to bear the same which is contradictory to the conditions mentioned in the invoice issued in this regard. The SCN also states that the respondent has issued Credit Notes against claims of breakage which strengthens the stand of the department. If seen in correct perspective, the above facts are in fact in conformity with the terms of 'Risk' clause in the purchase order, which the adjudicating authority did not appreciate in correct perspective.

14.3 Further, the reliance placed by the adjudicating authority on the certificate issued by ATRECOPL vide their letter dated 08.02.2018 clarifying on the purchase terms with the respondent, upon a request made by the respondent, also does not support his cause as such a certificate issued by the buyer on a later date after the procurement of the goods in terms of purchase order does not carry any legal validity. It lacks legal validity for being issued for a transaction already completed and also being in contradictory to the terms of the purchase order based on which the goods were procured by them from the respondent. It is clearly visible from the said certificate that it has been issued to suit the arguments of the respondent in the present case. Further, the adjudicating authority also found to have been erred in discussing and determining the point of transfer to title of the goods in the present case. His views in the matter are not legally sustainable in view of the law laid down by the Hon'ble Supreme Court in the case of Roofit Industries Ltd. (supra). It is not a fact in dispute in the present case that as per the purchase order, title to the Goods shall be vested in the buyer at the time of delivery of the goods in good condition. As held by the Apex Court in the case of Roofit Industries Ltd., the clear intent of the aforesaid purchase order was to transfer the property in goods to the buyer at the premise of the buyer when the goods are delivered and by virtue of Section 19 of the Sale of Goods Act, the property in goods was transferred at that time only. Further, also as per Section 24 of the Sale of Goods Act, when the goods are delivered to the buyer on approval or on sale or return or the similar terms, the property therein passes to the buyer only when the buyer signifies his approval/acceptance.

14.4 It is further observed that the adjudicating authority also seems to have erred in arriving at a conclusion that the decision of the Hon'ble Supreme Court in the case of M/s Ispat Industries has settled the law as far as the interpretation of definition of place

of removal under Section 4 of the Central Excise Act, 1944 is concerned. On perusal of the said judgment of Hon'ble Supreme Court, it is observed that while the said judgment lays down a general principle in the case of interpretation of the definition of place of removal under Section 4 of the Act ibid but the same can not be said to be applicable on the facts of other cases which have been discussed by the Apex Court in their decision in the cases of M/s. Roofit Industries Ltd. (supra) and Emco Ltd. (supra). It is also pertinent to mention that the Apex Court has only distinguished the facts of these case and has not overruled or reversed their findings/decisions in these cases. Thus, it is clear that the decisions of the Apex Court in the cases of M/s. Roofit Industries Ltd. (supra) and Emco Ltd. (supra) still hold good in their respective domain of facts.

15. It is also apparent from the Board's aforementioned Circular No.1065/4/2018-CX. dated 08.06.2018 that the same is issued after reviewing their Circulars issued on the subjects of determination of place of removal in view of judgments of Hon'ble Supreme Court in the case of CCE Vs. M/s. Roofit Industries Ltd. - 2015 (319) E.L.T. 221 (S.C.), CCE Vs. Ispat Industries Ltd. - 2015 (324) E.L.T. 670 (S.C.) and CCE, Mumbai-III Vs. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.). The Board's Circular clearly makes for exception based on the judgment of Hon'ble Supreme Court in M/s Roofit Industries Ltd.

16. In view of the above discussions, I am of the considered view that the facts of the present case are similar to that of Roofit Industries Ltd. (supra) decided by the Hon'ble Supreme Court and therefore the place of removal of goods in the case undisputedly would be the 'buyer's premises' in view of the principle laid down by Hon'ble Supreme Court in the case of CCE v. M/s. Roofit Industries Ltd. 2015 (319) E.L.T. 221 (S.C.) and CCE, Mumbai-III v. Emco Ltd. - 2015 (322) E.L.T. 394 (S.C.) and also as clarified by the Central Board of Indirect Taxes and Customs vide Circular No.1065/4/2018-CX. dated 08.06.2018. Hence, the insurance charges and freight charges collected from the buyers by the respondent are to be included in the transaction value for computation of Central Excise duty. Consequently, it is to be held that impugned order on the issue discussed above has been passed without correct appreciation of facts in the case and the Instructions issued by the Board and the legal pronouncement of the Hon'ble Supreme Court on the issue under dispute and therefore, the same is not sustainable in law on merits as well as on facts.

17. Accordingly, I allow the appeal filed by the appellant and set aside the impugned order to the extent of dropping the demand of Rs.22,15,403/- on account of non-inclusion of freight and insurance charges in the transaction value as discussed above is concerned for being not legal and proper. As a result, the demand of Rs.22,15,403/- made in this regard is confirmed. When the demand in question stand

confirmed, the interest also becomes chargeable in terms of Section 11AA of the Act. It is apparent from the case records that the issue of short levy of duty was detected during audit of the record of the respondent. The same would have remained undetected if audit has not taken place. In the era of self assessment, it is the duty of the assessees to correctly assess their duty liability. In the instant case, the respondent has failed to assess correctly their duty liability. Further, the material facts were not disclosed by them to the department in any manner. From these actions, the intention to evade payment of duty is clearly visible in the case and hence penalty under Section 11AC of the Act becomes imposable and as per the said Section, the said penalty must be equal to demand confirmed in view of the decisions of the Hon'ble Supreme Court in the case of Union of India Vs. Rajasthan Spinning & Weaving Mills [2009 (238) ELT 3 (S.C) and Union of India Vs. Dharmendra Textile Processor [2008 (231) ELT 3 (SC)].

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

26th June, 2020.

(Akhilesh Kumar)
Commissioner (Appeals)

Date: 26.06.2020.

Attested:

(Anilkumar P.)
Superintendent(Appeals),
CGST, Ahmedabad.

BY SPEED POST

To

1. The Assistant Commissioner, Central GST & Central Excise, Division Kadi, Gandhinagar Commissionerate — Appellant

2. M/s Somany Ceramics Ltd., 13-14, GIDC Estate, Kadi, Budasan, Mehsana-382715. — Respondent

Copy to:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar (RRA Section).
3. The Additional Commissioner, CGST & Central Excise HQ, Gandhinagar.
4. The Asstt. Commissioner (System), CGST , Gandhinagar. (for uploading OIA on website)
5. Guard file
6. P.A. file.