



सत्यमेव जयते

**::आयुक्त (अपील-II) का कार्यालय,केंद्रीय उत्पाद**

**शुल्क::**

O/O THE COMMISSIONER (APPEALS-II), CENTRAL EXCISE,  
7<sup>th</sup> मंजिल, केंद्रीय उत्पाद शुल्क भवन, 7<sup>th</sup> Floor, Central Excise  
पोलिटैकनिक के पास, Building,  
आम्बवाडी, अहमदाबाद : 380015 Near Polytechnic,  
Ambavadi,  
Ahmedabad:380015



रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.): V2(84)70 /Ahd-II/Appeals-II/ 2015-16 / 3438 to 3448  
स्थगन आवेदन संख्या(Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 069-16-17  
दिनांक (Date): 30.11.2016, जारी करने की तारीख (Date of issue): 06/12/16

श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित  
Passed by Shri Uma Shanker , Commissioner (Appeals-II)

ग \_\_\_\_\_ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-I), अहमदाबाद- II, आयुक्तालय द्वारा जारी  
मूल आदेश सं \_\_\_\_\_ दिनांक \_\_\_\_\_ से सृजित  
Arising out of Order-In-Original No. 08/ADC/2015/DSN Dated: 01-09-2015  
issued by: Additional Commissioner Central Excise (Div-I), Ahmedabad-II

घ अपीलकर्ता/प्रतिवादी का नाम एवम पता (Name & Address of the Appellant/Respondent)

**M/s Chamunda Plastics Pvt. Ltd.**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है ।

Any person an 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) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए ।

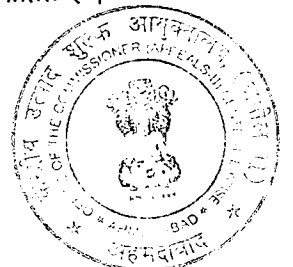
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid:

(ii) यदि माल की हानि के मामले में जब हानि कारखाने से किसी भंडारगार या अन्य कारखाने में या किसी भंडारगार से दूसरे भंडारगार में माल ले जाते हुए मार्ग में, या किसी भंडारगार या भंडार में चाहे वह किसी कारखाने में या किसी भंडारगार में हो माल की प्रकिया के दौरान हुई हो ।

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 मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है ।

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Cont...2

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

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 दिनोंक 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-बी/35-इ के अंतर्गत:-

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

- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

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

- (ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हॉस्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

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

- (2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।



रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।

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

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

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

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

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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.

इस सन्दर्भ में इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

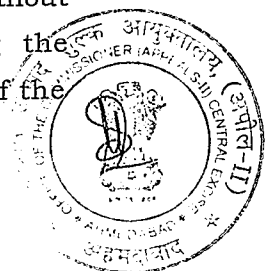
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDERIN APPEAL

Subject appeal is filed by M/s. Chamunda Plastics Pvt. Ltd., Plot No. B-15, Near Modern Bakery, Phase-II GIDC, Naroda, Ahmedabad (hereinafter referred to as "the appellant] against OIO no.08/ADC/2015/DSN [hereinafter referred to as 'the impugned order) passed by The Additional Commissioner, Central Excise, Ahmedabad-II (hereinafter referred to as 'the adjudicating authority').they are engaged in the manufacture of goods falling under Chapter 39 and 84 of the Central Excise Tariff Act, 1985 [hereinafter referred to as CETA, 1985] The appellant is availing cenvat credit on raw materials and capital goods under Cenvat Credit Rules, 2004.

2. Briefly stated the fact of the case is the officers of Central Exeise, Division-1, visited the factory of Unit-II for post verification, and found Physical stock of finished goods lying in ready to dispatch condition , the said HDPE/PP Pipes was valued at Rs. 2011603/- and the duty involved was Rs. 2,48,634/. Said goods is liable for confiscation under the provisions of Central Excise Act and Rules. Search of the premises of Unit -I was also conducted and the stock was verified with those recorded in Daily Stock Account. During the search, Shri Natvarbhai B. Patel, Managing Director of M/s. Chamunda Plastics Pvt.Ltd stated that they had applied for a new registration for their Unit-II.that all records of Unit-II were maintained and updated in this unit. That they had availed and utilized Cenvat credit, on the inputs that were purchased and used in the manufacture of pipes cleared from Unit-II and Excise duty on the clearances, had been included in the Excise returns of this unit. Since April-2012, they had shifted and started manufacturing of HDPE/PP pipes at Plot No. 908/5, Phase-IV, Gayatri Mandir Road, GIDC, Naroda, Ahmedabad; that they had not paid any C.Ex. duty for the goods cleared from Plot No. 908/5, Phase-IV Gayatri Mandir Road, GIDC, Naroda, Ahmedabad; that they had availed and utilized Cenvat credit on the inputs that were Purchased and used in the manufacture of HDPE/PP pipes cleared from Plot No. 908/3, Phase-IV, Gayatri Mandir Road, GIDC Naroda, Ahmedabad; He had further deposed that they had not maintained any separate record for receipt of raw materials at Unit-II, but all the raw materials for Unit-I and Unit-II were received at Unit-I only .The required quantity of raw materials were sent to Unit-II in local loading tempo, without preparation of any documents and records. He had further stated that since the Unit was registered with Central Excise department, they had availed Cenvat credit of duty paid goods at unit-I only and the required quantity of such raw materials were sent to Unit-II. Further after availment of credit of on such quantity of raw materials, they had cleared/transferred required quantity of raw materials to their Unit-II which was an un-registered premise, without reversal of proportionate credit of Cenvat as required under Rule 3(5) of Cenvat Credit Rules, 2004, as well as without any invoice. The appellant had never informed the department regarding the practice adopted by them and it was only during the post-facto verification of the



newly registered premises (Unit-II), that the mal-practice adopted by the assessee came to light. All these acts of contravention on the part of the said unit appeared to have been committed with intent to evade payment of duty by suppressing the facts and therefore the said amount of irregularly availed Cenvat credit appeared to be demanded and recovered from them under the provisions of Section 11 A (4) of the CEA, 1944 by invoking the extended period of five years on account of suppression of facts and contravention of various provisions of CCR, 2004. SCN was issued for recovery of Cenvat credit irregularly availed by them, along with interest and penal action under Section 11 AC (1) (a) of the CEA 1944. said SCN was decided and confirmed with penalty.

3. Being aggrieved by the impugned order the appellant filed the present appeal on the following main grounds;

a. there was no dispute that the inputs were received at unit-I and Cenvat credit thereon availed by unit-I and cleared/transferred to unit-II for the manufacture of HDPE/PP pipe, but it was not correct that this was a mal-practice adopted by them to evade duty. They further submitted that they had discharged duty on pipes manufactured at unit-II out of the raw material cleared/transferred from unit-I.

b. that the Central Excise duty involved in the goods manufactured and cleared by unit-II had been discharged by unit-I and the details thereof had been reflected in E.R3 returns filed by their Unit-I from time to time. that this was nothing but a procedure of manufacture of goods on job work basis, and there was only a lacuna on their part i.e. not following job work procedure as laid down, and was a procedural in nature and no evasion of duty nor was any irregularity in availing of Cenvat credit.

c. that the quantification of Cenvat Credit Rs. 14,32,796/- was not proper. it was a fact that unit-II had discharged its duty as job worker. Unit-I had played as a the principal manufacturer had to follow procedure as envisaged under rule 3(5) of the CCR, 2004, with Notification No. 214/1986- CE dated 1.3.1986 They relied on the following judgments; 1. Comr. of C.Ex. Ahmedabad-II v/s Bharat Foundry, reported in 2009 (246)ELT561 (Tri. Ahmedabad). (ii) C.G. Automotive Gears Ltd. V/s Comr. C.Ex. & ST, Indore reported at 2014 (308) E.L.T. 546 (Tri. Del.)

d. that penalty proposed was not sustainable They submitted that the seized goods were not liable to confiscation.

4. Personal Hearing was 16.11.2016, wherein Shri N.R. Parmar, Consultant, appeared and reiterated written submissions. I have carefully gone through the show cause notice, and submissions made during the Personal Hearing. I find that the issue involved in this case is whether Cenvat credit is admissible to Unit-I when the said inputs have in fact been used in Unit - II. The undisputed facts are



that HDPE / PP Pipes were being manufactured only in Unit - II; that the inputs required to manufacture HDPE / PP Pipes viz, virgin grade granules of HDPE / PP were not being used as inputs in Unit - I; that Cenvat credit of Such inputs had been taken in Unit - I; that HDPE / PP pipes were manufactured and cleared from Unit - II for which they did not prepare any Invoice / Bills from Unit II and did not pay Central Excise duty from Unit -II. The assessee has submitted that the whole process in the issue involved in the captioned show cause notice is that the goods were manufactured on job work from their sister Unit i.e. Unit - II, but they failed to follow the proper procedures.

5. As the issue involved in this case pertains to two different units of same firm, I will examine the legal position of two or more units of the same firm, I find that as per the Central Excise Act, 1944 and Rules framed therein, different units of the same firm are required to obtain separate Registration and are separately assessed. Admissibility of any benefit, including Cenvat Credit is determined separately. Even though they pertain to same firm the legal person in respect of two divisions of same firm has been given by the hon'ble High Court of Gujarat in the case of M/s. Sintex Industries Ltd. 2013. (287) ELT. 261 (Guj.). Hon'ble High Court of Gujarat held that the appellant itself having described the factory of its Plastic Division as a separate place of business by applying for separate registration and having obtained such separate registration. I find that in the present case, not only Unit - I and Unit -II are located away from each other, but Unit - I and Unit - II also falls under different Jurisdictional Range Offices. These two separate units are required to obtain separate Registration, being separately assessed and admissibility of any benefit, including Cenvat credit, is required to be determined separately in respect of each assessee (Unit - I and Unit -II). Thus, as per settled legal position, Unit - I and Unit - II in this case are separate assessees for the purpose of Central Excise. the issue that arises whether Unit - I could avail Cenvat credit in respect of unit-II which are not at all used for manufacture of finished good of unit -I. but which are solely used for manufacture of finished goods of Unit -II. As the appellant has not followed any procedure prescribed under Central Excise Act, 1944 and Rules framed there under, it was not possible for the department to exercise necessary checks to ensure whether the inputs on which Cenvat credit has been taken were used in or in relation to manufacture of final goods and whether final goods manufactured have been cleared on payment of appropriate Central Excise duty. Unit II, where inputs were utilized and finished goods were manufactured and cleared was not registered with Central Excise deptt and no duty payment particulars are mentioned.

6. I find that, in the cases of Indian Oil Corporation 2012. (276) E.L.T. 145 (S.C.), And Modern Threads (I) Ltd. Vs. Commr of CE - II 2006 (193) E.L.T. 465 (TRI. - Del.), Applying the ratio of aforesaid judgment in the present case, wherein procedure has been followed and no records / documents have been prepared in respect of inputs sent from Unit- I to Unit -II and neither any Invoice /Bill were



nor Excise duty paid by Unit- II at the time of clearance of finished goods from Unit - II. I hold that Cenvat credit is not available to them. The appellant has contend that Unit-I has paid Central Excise duty in respect of goods cleared from Unit- II. In this regard, I find that unregistered unit cannot pay Excise duty on behalf of other unit and the same is not verifiable. Further, Cenvat credit can be transferred from one unit to another registered unit strictly under the provision of CCR, 2004;

- (a) Rule 10 of CCP, 2004 - Transfer / Shifting of factory.
- (b) Rule 10A of CCR - Transfer of Cenvat credit of additional duty leviable under Section 3(5) of Customs Tariff Act.
- (c) Rule 12A of CCR, 2004 - Cenvat credit available with one registered premises to other registered premises by Large Taxpayer Unit

Except the above referred situations specifically provided by CCP, 2004, CENVAT Credit in respect of one unit can not be transferred to another unit. This view has been upheld and clarified in various decisions, 1. Salora International Ltd. [2008 (227) E.L.T. 470 (Tri.-Del.)] In this case, Hon'ble CESTAT directed the applicants to deposit a Sum of Rs. 3 Crores for hearing of the appeal. Applicants submitted that an amount of Rs. 2.5 crores had been deposited and the remaining amount stood deposited from Cenvat credit from other unit. Hon'ble CESTAT put a specific query to the applicants, whether the unit which had cleared the goods could utilize the credit of another unit for payment of duty. The answer was in negative. In these circumstances, as the demand was made from one unit but the payment was made from Cenvat credit account of another unit, it could not be compliance.

7. I also rely on the case law of Bellary Steels 85 Alloys Ltd. 2010 (262) E.L.T. 609 (Tr. -Bang.) In view of the above legal position; Cenvat Credit in respect of inputs used at one unit cannot be taken and utilized at another unit. The law do not provide for availment of Cenvat credit at one unit in respect of inputs specifically used at another unit Admissible to Unit - I in the present case.

8. I have gone through decisions of Hon'ble CESTAT, relied upon by the appellant. in the case of Bharat Foundry 2009 (246) E.L.T. 561 and G.G. Automotive Gears Ltd. 2014 (308) E.L.T. 546 as discussed, inputs have admittedly not been used at Unit - I but Cenvat credit on such inputs has been taken and utilized by Unit-I. Therefore, the decisions relied upon by the appellant are not found to be applicable in the present case.

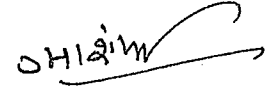
9. I also find that the appellant has suppressed the material facts from the department and contravened the provisions of CCR,2004 with intent to evade payment of Central Excise duty. Therefore extended period is rightly invoked in the present case. I hold that Impugned order is correct and legal.



10. In view of the foregoing discussion and findings, I uphold the impugned order and disallow the appeal filed by the appellant.

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

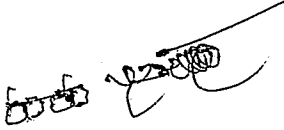
The appeal filed by the appellant stand disposed off in above terms.



(उमा शंकर)

आयुक्त (अपील्स - II)

Attested



[K.K.Parmar )  
Superintendent (Appeals-II)  
Central excise, Ahmedabad

By Regd. Post A.D

M/s. Chamunda Plastics Pvt. Ltd.,  
Plot No. B-15, Near Modern Bakery,  
Phase-IL GIDC,  
Naroda,  
Ahmedabad.

Copy to :-

1. The Chief Commissioner, Central Excise, Ahmedabad.
2. The Commissioner, Central Excise, Ahmedabad-II.
3. The Dy. Commissioner, Central Excise Division-I, Ahmedabad-II.
4. The Asstt. Commissioner (Systems), Central Excise, Ahmedabad-II.
5. Guard File.
6. PA file.

