सत्यमेव जयते

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

O/O THE COMMISSIONER (APPEALS-II), CENTRAL EXCISE,

7वीं मंजिल, केंद्रीय उत्पाद शुल्क भवन, पोलिटेकनिक के पास, आम्बवाडी, अहमदाबाद : 380015

7th Floor, Central Excise Building, Near Polytechnic, Ambavadi, Ahmedabad:380015

रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.) : **V2(84)103 /Ahd-II/Appeals-II/ 2015-16** /3662 to 3668

स्थगन आवेदन संख्या(Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): **AHM-EXCUS-002-APP- 071-16-17**

दिनांक (Date): **30.11.2016,** जारी करने की तारीख (Date of issue): 13/12/16

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. **15/AC/DEMAND/15-16 Dated: 09-11-2015** issued by: Assistant Commissioner Central Excise (Div-I), Ahmedabad-II

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

M/s Mazda Limited

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 पूवोक्त 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 |

G. file

केन्द्रीय उत्पाद शुल्क आयुक्तालय (अपील-II) OFFICE OF THE COMMISSIONER (APPEALS-II) CENTRAL EXCISE AHMEDABAD

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 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 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 मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी 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 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 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. 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 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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपीलो 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 माँग 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."

केन्द्रीय उत्पाद शुल्क आयुक्तालय, (अपील-II) OFFICE OF THE COMMISSIONER (APPEALS-II) CENTRAL EXCISE AHMEDABAD अहमदाबाद

ORDER IN APPEAL

Subject appeal is filed by M/s. MAZDA Ltd. (Unit-I), Plot No. C-139-13-16, Phase-III, G.I.D.C, Naroda, Ahmedabad (hereinafter referred to as "the appellant] against OIO no.15/AC/demand/15-1 [hereinafter referred to as *'the impugned order*) passed by The Aasstt. Commissioner,Central Excise,div-I, Ahmedabad-II (hereinafter referred to as *'the adjudicating authority*').they are engaged in the manufacture of goods falling under Chapter 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 during the course of Audit it was observed that, the appellant have availed CENVAT Credit of Rs.190004/- towards the Service Tax paid in respect of "GTA on Outward freight". during the period 2010-11 to dec-2014.Here, in this case, the place of removal in respect of the clearances of finished goods made by the appellant appeared to be their factory gate. Therefore, the services of outward transportation of the finished goods availed did not appear to fall within the purview of the definition of *'input services' as* given under Rule 2(1) of the CCR, 2004. the department was not informed regarding such availment in any manner. Thereby contravening the provisions of Rule 3 of the CCR, 2004, read with Rule 2(1) of the CCR, 2004. suppressed the said facts with the intent to evade payment of duty by utilizing the said credit.. SCN was issued for recovery of Cenvat Credit with interest and liable for penalty under Rule 15(2) of the CCR, 2004, read with Section 11AC(1)(b) of the CEA, 1944.same was confirmed vide above order.

3. Being aggrieved with the said impugned order the appellant preferred the appeal on the following main grounds.

a.It is clear from the facts on record that throughout the relevant period, excise duty has been paid by them, including the value of freight. this is the basic assumption that the place of delivery was the premises of their customers. for the purpose of excise, their buyers are assessed as if the place of removal is the premises of their customers. This assessment has since become final. once the goods are so assessed for the purpose of excise, the availability of credit must necessarily flow on the basis of such assessment. It cannot be that for the purpose of cenvat credit, the premises of the customer are not treated as the place of removal.

c.that if at the relevant point of time the department had brought to the notice of their clients that they do not accept the customer's premises as the place of removal, their clients would have paid duty without including the element of freight. They would have then have paid service tax for providing transportation services and would have taken credit of the very same service tax on freight. The entire exercise would be revenue neutral. that the dealing with his clients of the customer is on F.O.R. destination basis. Thus, it is the premises of the customer which is the place of removal. In the aforesaid context, it is submitted that the demand is ex-facie barred by limitation. That there is no evidence on record which shows that there

is intent to evasion of duty. audit is done for the part period under dispute where no objection is taken. Objections were on the basis of entries contained in statutory records and registers. there is no suppression .

4. Personal Hearing was held on 16.11.2016 wherein Shri Nirav Shah, Advocate appeared on behalf of the appellant. he reiterated appeal grounds, and submitted copies of citation in case of 1.ELLORA 2014[34]STR 801[GUJ]2.PHILIPS 2016[44]STR 253[GUJ] 3.EXIDE 2016 [44] STR 418 [T] .I have carefully gone through the contents of the show cause notice as well as the submissions made in written grounds and during the course of Personal Hearing. it would be useful to go through the definition of "Input Service" as provided under Rule 2(/) of CCR 2004, the relevant portion before and after its amendment made on 1.4.2011, are reproduced below :-

(I) Definition of "Input Service" prior to 01.04.2011

(1)"input service" means any service,-

[I] used by a provider of taxable service for providing an output service; or

(ii) used by the manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance offinal products [upto the place of removall,

.....inward transportation of inputs or capital goods and outward transportation upto the place of removal";

(II)Definition of "Input Service" after 01.04.2011

(1) "input service" means any service, -

(i) used by a provider of [output service] for providing an output service; or

(ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products fupto the place of removal],

.....inward transportation of inputs or capital goods and outward transportation upto the place of removal;

5. I find that, in aforesaid Rule 2(1) of CCR, 2004, for the words "clearance of final products **from the place of removal",** the words "clearance of final products, **upto the place of removal,"** were substituted with effect from 01.04.2008 vide Notification No. 10/2008-CE(NT) dated 01.03.2008. The entire period covered in the present case is after such substitution. As per the main part of definition of "Input Service", the services used in or in relation to manufacture and clearance of final products upto the place of removal fall under the definition of "Input Service" It has been alleged in the show cause notice that the place of removal in respect of clearances of finished goods made by the appellant was their factory gate .the

appellant has mainly submitted that excise duty has been paid by them, including the value of freight and therefore, for the purpose of excise, the premise of their customers is the place of removal.

6. I, therefore examine whether inclusion of value of freight in assessable value and payment of Central Excise duty thereon would entitle the appellant to avail Cenvat credit on outward freight from the appellant factory to the buyers' premises. I find that the issue regarding determination of 'place of removal' has been clarified by the CBEC ,vide Circular No. 988/12/2014-CX dated 20.10.2014 has reiterated the legal position as follows; *The second associated issue is regarding ascertainment of place of removal..In this regard there are two circulars of the Board .The relevant paragraphs of these two circulars are reproduced below ;*

i) Circular dated 3-3-2003: "8. Thus, it would be essential in each case of removal of excisable goods .....to decide the ownership or the point of sale of the goods."

(ii) Circular dated 23-8-2007: "8.2..... It is, therefore, clear that for ..... under Section 2 of the Central Excise Act, 1944 as also in terms of the provisions under the Sale of Goods Act, 1930 occurred at the said place."

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.)].

.7. I also find that 'place of removal' has been defined under Section 4(3)(c) of CEA, 1944 as follows :-

"(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;"

Further, as per Rule 2(t) of CCR, 2004, words and expressions used in these rules (CCR, 2004) and not defined but defined in the Excise Act or the Finance Act shall have the meanings respectively assigned to them in those Acts.

8. I also rely upon the decision of Hon'ble Supreme Court, in the case of Comm'r of Customs & CE, Nagpur Vs. Ispat Industries Ltd. [2015 (324) E.L.T. 670 (S.C.)], has examined the definition of 'place of removal' as contained in Section 4 of CEA, 1944, as amended from time to time The relevant portion of the said judgment is reproduced below;

"16. It will thus be seen that where the price at which goods are .....the place of removal to the place of delivery is to be excluded, save and except in a case where the factory is not the place of removal."

9. I also find that, Section 23 of the Sale of Goods Act, 1930 provides that where, in pursuance of the contract, the seller delivers the goods to the buyer or to a carrier for the purpose 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, and therefore, in view of the provisions of the Section 23 (1) of the Sale of Goods Act, 1930, the property in the goods would thereupon pass to the buyer. Similarly, section 39 of the Sale of Goods Act, 1930 provides that where, in pursuance of a contract of sale, the seller is authorized or required to send the goods to the buyer, delivery of the goods to a carrier,whether named by the buyer or not for the purpose of transmission to the wharfinger for safe custody, is *prima facie* deemed to be a delivery of the goods to the buyer. I find that the appellant has issued Central Excise Invoices from the factory gate in the name of their buyers. The goods are cleared on the basis of invoices prepared from the place of removal namely, the factory and no sale invoice is prepared at the buyers' premises, which is claimed to be 'place of removal'. The appellant has paid Value Added Tax or Central Sales Tax (CST) at the time of clearance of goods under Central Excise Invoices from their factory. They have not adduced any evidence establishing that the excisable goods are sold after their clearance from the factory. I find that when they delivers the excisable goods to a carrier for the purpose of transmission to the buyer, they do not reserve the right of disposal, and therefore, the appellantis deemed to have unconditionally appropriated the goods to the contract, and therefore, in view of the provisions of the Section 23 (1) of the Sale of Goods Act, 1930, the property in the goods would thereupon pass to the buyer at factory gate. I therefore hold that the 'place of removal' in the present case is the factory gate of the appellant. I also find that the mere fact of inclusion of value of freight in the assessable value for payment of excise duty can not determine the 'place of removal' as buyers' premises, as contended by the appellant. I therefore hold that Cenvat credit of outward transportation from the place of removal i.e. factory of the appellant to the buyers' premises is not covered under the definition of 'input service' as provided under Rule 2(1) of CCR, 2004 and therefore Cenvat credit of Service Tax paid on Goods Transport Agency Service for outward transportation is not admissible to the appellant.

11. I find that, when any of the ingredients fixed in the law to invoke extended period of limitation is present, then the demand can be issued for extended period .I find that the whole system of collection of indirect taxes now is based on the trust placed on the assessee. The department cannot find out on their own in all cases what each assessee is doing and whether discharging the correct duty liability and availing correct admissible Cenvat credit. Rule 9(6) of CCR, 2004 also cast burden of proof regarding admissibility of Cenvat credit on the assessee. they have tried to justify such wrong availment of Cenvat credit on the ground that objections were on the basis of entries contained in statutory records and registers The appellant had suppressed the material facts from the department. Had the officers of Central Excise (Audit), not pointed out such irregular availment of Cenvat credit, the same would have remained undetected. I, therefore hold that extended period of limitation for demand and recovery of irregularly availed Cenvat credit is rightly invoked in the present case. Therefore, Penalty imposed is legal.

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

13. अपीलकर्ता द्वारा दर्ज की गई अपीलो 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

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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.