



सत्यमेव जयते

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

शुल्क::

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



रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.): V2(34)87 /Ahd-II/Appeals-II/ 2015-16
V2(34)18/EA-2/Ahd-II/Appeals-II/ 2015-16

4371 to 4375

स्थगन आवेदन संख्या(Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP--077-078-16-17

दिनांक (Date): 23.12.2016, जारी करने की तारीख (Date of issue): 06/01/2017

श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित

Passed by Shri Uma Shanker, Commissioner (Appeals-II)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-III), अहमदाबाद- II, आयुक्तालय द्वारा जारी

मूल आदेश सं _____ दिनांक _____ से सृजित

Arising out of Order-In-Original No. 09/AC/D/AP/2015 Dated: 30/10/2015

issued by: Assistant Commissioner Central Excise (Div-III), Ahmedabad-II

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

M/s Jay Chemical Industries 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 ।

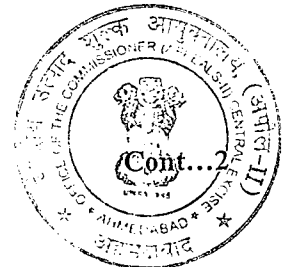
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by 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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- (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. 100 of the Finance (No.2) Act, 1998.

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

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

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

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

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

- (1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-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, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हास्पिटल 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 इए-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 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 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 अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall 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 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."



Order in appeal

The subject appeal is filed by the department (hereinafter referred to as 'the appellant') Under Section 35(2) Of Central Excise Act,1944, against OIO no. 09/AC/D/AP/2015 [hereinafter referred to as '*the impugned order*') passed by The Asstt. Commissioner,Central Excise,div-III, Ahmedabad-II (hereinafter referred to as '*the adjudicating authority*'). In respect of M/s.Jay Chemicals Industries Ltd., Plot No. 263/P, Uma Industrial Estate, Vasna-Iyava, Tal.-Sanand, Ahmedabad. (hereinafter referred to as "the respondent] engaged in the manufacture of goods under Chapter34 and 38 of the Central Excise Tariff Act,1985[*hereinafter referred to as CETA, 1985'*] and availing Cenvat credit under Cenvat Credit Rules, 2004(herein after referred as CCR.2004). The respondent also filed an appeal against said order.

2. Brief facts of the case is that, the respondent had cleared their finish goods to various buyers under Excise invoices, who returned part quantity on the ground of inferior quality or other similar reasons. On receipt of such goods the appellant worked out proportionate amount of CENVAT Credit and availed such CENVAT Credit under Rule 16 of the CER 2002. it was only in some cases that such return of goods was supported with copies of invoices which were originally raised by them. However, no endorsement or remarks from the buyers could be seen on such invoices. Moreover, in the absence of original invoices, it was not verifiable whether the buyers had taken any CENVAT Credit or otherwise. the unit had availed CENVAT Credit amounting to Rs. 72,461/- on returned goods.

Therefore, SCN was issued. The adjudicating authority confirmed the demand of Rs. 36,969/-and imposed penalty under rule 15 of CER 2004 read with Rule 25 of CER 2002. However, he dropped the demand of Rs. 35,492/- on the grounds that the respondent has produced the relevant documents.

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

a. The adjudicating authority has dropped the demand of Rs. 35,463/- on the ground that the rejected goods have been received by the assessee even though there was no endorsement of the buyer on the body of the invoice under which subject goods were received by them. The instant issue was required to be adjudicated as per the provisions of the Rule 16 of CER 2002.

b. According to the provisions of said rule, any goods on which duty had been paid at the time of removal are brought to any factory for being re-made, refined, re-conditioned or for any other reason, the assessee shall state the particulars of such receipt in his records and shall be entitled to take Cenvat credit of the duty paid as if such goods are received as inputs and utilise this credit.



c. The Adjudicating Authority has decided the issue in favour of the assessee by discussing the only aspect of receipt of the rejected goods and has failed to verify the vital facts as to whether said rejected goods were capable of re-made, refined, re-conditioned or subjected to any manufacture process or if the goods in question have been cleared 'as such' on payment of appropriate Excise Duty. That the adjudicating authority has taken contradictory views. Therefore, the adjudicating authority had wrongly allowed Cenvat credit to the assessee.

d. That the impugned Show Cause Notice was issued based on the objection raised by the Excise Audit. Prior to the said objection the assessee had not disclosed the facts regarding impugned Cenvat credit to the department in any manner. The assessee has suppressed relevant facts with the intent to evade duty by availing and utilizing the impugned CENVAT Credit.

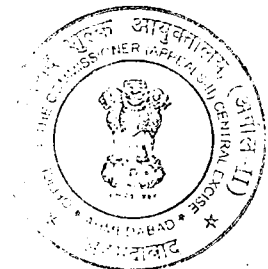
e. The ingredients of suppression of facts are available in the instant case, the Adjudicating Authority had no option but to invoke the penal provisions under Rule 15(2) of the Cenvat Credit Rules, 2004 read with Section 11 AC of the Central Excise Act, 1944. The Hon'ble Supreme Court in the case of UOI v/s Dharmendra Textile Processors 2008-TIOL-192-SC-CX-LB and in the case of UOI v/s Rajasthan Spinning 86 Weaving Mills 2009 (238) E.L.T. 3 (S.C.) has held that the penalty imposed under Section 11AC of the Central Excise Act, 1944 is mandatory and the lower authorities do not have any discretion to reduce the penalty. The said assessee has also in his appeal stated that:

They had availed Cenvat credit strictly in consonance with the provisions of Rule 16(1) of CER and also followed the provisions laid down there under. SCN issued merely on the basis of audit objection and needs to be dropped.

Due to quality and other reasons the duty Paid goods were returned under the invoices issued by them. On receipt of the duty paid goods they availed Cenvat credit in proportion to quantity received back in the factory. The Cenvat credit was availed under the provisions of Rule 16(1) of CER on the basis of original or duplicate copy of invoice along with the letter of rejection or memo or delivery challans. The quantity of returned goods was entered into the daily stock register.

The audit objection was raised on the presumption that the buyers of the finished goods might have availed Cenvat credit on the goods cleared to them. However, in their case the buyers were retailers and the goods were returned back under their invoice hence the question of availment of Cenvat credit did not arise.. The whole transaction was revenue neutral. In this regard, they relied upon the judgment in the case of M/s N D Metal Industries Ltd. v/s CCE, Vapi cited at 2013 (292) ELT-520 (Tri-AHMD)

They have by recording the goods in their stock register followed the provisions as laid down under Rule 16 of CER.



The SCN was time barred as the department was well aware of the facts .they relied on M/s Shree Rama Multitech Ltd. v/s CCE, AHD-III cited at 2009 (238) ELT-699 (Tri-AHMD) .They have followed all the requirement envisaged under Rule 16(1) of CER and hence penalty under Rule 15 of CCR and Rule 25 of CER cannot be imposed on them.

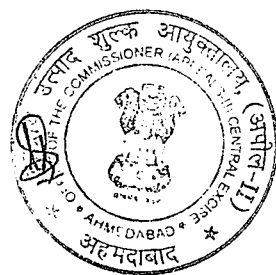
4. Personal hearings was granted on 09.12.2016 and attended by Shri P. G. Mehta, Advocate on behalf of the assessee. He reiterated the contents of the written submissions made by them. I have gone through all records placed before me in the form of the impugned order and written submissions of department as well as submissions made by the respondent. I find that the basic issue to be decided in the present case is whether the assessee had rightly availed Cenvat credit on the goods which were returned back by the buyers under the invoices through which they were sold.

5. I find that, the procedure set out under Rule 16 of Central Excise Rules, 2004 for bringing back duty paid goods to the factory of manufacturer is as under;

[1] Where any goods on which duty had been paid at the time of removal thereof are brought to any factory for being re-made, refined, reconditioned or for any other reason, the assessee shall state the particulars of such receipt in his records and shall be entitled to take CEN VAT credit of the duty paid as if such goods are received as inputs under the CENVAT Credit Rules, 2002 and utilise this credit according to the said rules.

[2] If the process to which the goods are subjected before being removed does not amount to manufacture, the manufacturer shall pay an amount equal to the CENVAT credit taken under sub-rule (1) and in any other case the manufacturer shall pay duty on goods received under sub-rule (1) at the rate applicable on the date of removal and on the value determined under subsection (2) of section 3 or section 4 or section 4A of the Act, as the case may be.

6. I find that, it is evident from above that there is a specific procedures which any assessee has to follow in case he intends to bring back the duty paid goods into his factory for any of the reason mentioned in the subject rule. Further if the assessee has difficulties in following the provision of either of the two sub rules mentioned above, then the procedures prescribed by the Commissioner will have to be followed. In this case, I find that the respondent received back goods under 14 different invoices which they had cleared



to various clients. The said goods were rejected by their clients on the grounds that they did not confirm to the quality standards and were sent back under the invoices under which they were dispatched by the respondent. On receipt of the rejected goods, the respondent made entries in their RG-1 record and took proportionate Cenvat credit on the rejected quantity of goods.

7. I find that, the respondent have contended that they had mentioned the receipt of rejected goods in their records, however, it is also not clear as to on what basis the goods have been entered in the RG-1 register after the goods were returned back by the buyers since no evidences for their rejection have been produced. If the buyer rejects the goods and the respondent was intending to take Cenvat credit of these rejected goods then they should have ensured that the goods are returned with appropriate document; by informing the buyers to send appropriate documents along with the rejected goods. Also the respondent should have acted in a prudent manner and ensured that proper records are maintained in the factory so as to avoid any confusion in the future. I find that the respondent have failed to take proper steps before taking the credit on such rejected goods.

8. I find that, It has been submitted by the respondent that the returned goods were reprocessed or some process amounting to manufacture was done on these goods. However this fact is not forthcoming from any of the documents submitted by them. In fact the statement of the authorized signatory shows that he is himself not sure about the kind of work done on the returned goods. Coming to the issue of taking Cenvat credit on their own invoices, I find that Sub Rule (1) states that manufacture can avail Cenvat credit on returned goods and utilize the same according to Cenvat Credit Rules, 2004. Here I find that to avail and utilize the Cenvat credit, the provisions prescribed under Cenvat Credit Rules, 2004 have to be followed. In the instant case I find that the returned goods can be treated in the same manner as any other input is treated. therefore all the relevant provisions of Cenvat credit rules are applicable. Merely because credit memos were issued in the name of the buyers, it does not mean the goods have been received back by them unless it is proved by other documentary evidences, the credit also becomes inadmissible.

9. Further, I find that the respondent have claimed that their buyers were retailers. I do not agree with this claim because from of the copies of the invoices given by them, I find that some invoices pertain to manufacturers also. The respondent have at the time of personal hearing submitted various documents in support to their contention. I find that out of the 14 invoices found objectionable, as per the audit report, documents like Credit Notes, LR/party's letter/delivery challan etc. have been submitted by the respondent in respect of 7 invoices whereas except for the credit notes no other documents have been submitted for the remaining invoices. There is no endorsement of the buyer on the body of the invoice. Thus, I find that no relevant documents vide which the goods were received back by them have been



submitted in respect of the above invoices to prove the actual receipt of the rejected goods in the premises of the respondent .Therefore, Cenvat credit amounting to Rs 35,492/- is not admissible to the respondent .I also do not find on record any letter of rejection or memo or delivery challan as stated by them in respect of the remaining disputed invoices. Accordingly, I find that the respondent have not been able to produce sufficient documents to prove the receipt/return of rejected goods. Thus, the Cenvat credit amounting to Rs 36,969/- is inadmissible to the respondent.

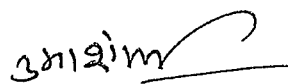
10. In view of above discussions, I find that the respondent by not following the prescribed procedures of Rule 16 of Central Excise Rules, they have wrongly availed the Cenvat credit Rs72,461/- on the basis of inadmissible documents. I also find that the objection was raised by the department during the course of audit . There are no records to prove the receipt and further process on such returned/rejected goods.

11. In view of the foregoing discussion and findings, I set-aside the Order-in original and confirm the entire demand of Cenvat Credit of Rs. 72,461/- along with interest however refrain from imposing penalty as no malafide appears to be involved in this case.

12. Therefore, I allow the appeal filed by the department and set aside the impugned order to that extent. The appeal filed by the appellant is rejected.

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

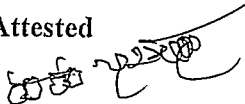
The appeal filed by the appellant stand disposed off in above terms.



(उमा शंकर)

आयुक्त (अपील्स - II)

Attested



(K.K.Parmar)

Superintendent (Appeals-II)
Central excise, Ahmedabad

By Regd. Post A. D

M/s.Jay Chemicals Industries Ltd.,
Plot No. 263/P, Uma Industrial Estate,
Vasna-Iyava, Tal.-Sanand, dist- Ahmedabad

Copy to :

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

