

	केंद्रीय कर आयुक्त (अपील)	
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,		
केंद्रीय उत्पाद शुल्क भवन, 7 th Floor, Central Excise Building, सातवीं मंजिल, पॉलिटेक्निक के पास, Near Polytechnic, आम्बावाडी, अहमदाबाद-380015, Ambavadi, Ahmedabad-380015		
079-26305065		टेलीफैक्स : 079 - 26305136

रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.) : V2(30) 5/EA-2/Ahd-II/Appeals-II / 2016-17 1353 to 1359

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 97-16-17

दिनांक (Date): 28.09.2017, जारी करने की तारीख (Date of issue): _____

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker , Commissioner (Appeals)

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

मूल आदेश सं _____ दिनांक _____ से सृजित

Arising out of Order-In-Original No. 37 to 41/DC/D/2016/RK Dated: 28-06-2016

issued by: Deputy Commissioner., Central Excise (Div-IV), Ahmedabad-II

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

M/s Claris Lifesciences Limited (100% EOU)

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।



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 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 :-

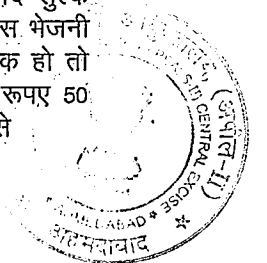
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (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, 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, 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 न्यायाधिकरण 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।

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।

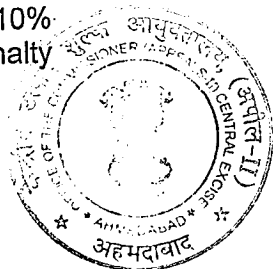
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section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

M/s. Claris Lifesciences Ltd. (100% EOU), Village-Chacharwadi Vasna, Taluka-Sanand, Dist. Ahmedabad-382220, (*hereinafter referred to as the 'respondent'*) is holding Central Excise Registration No. AAACC6366QXM006 for manufacturing P.P. Medicines falling under Chapter heading No. 30 of the Central Excise Tariff Act, 1985. Apart from clearing the P.P. Medicines for export, the same was also being removed by the Respondent in the Domestic Tariff Area (DTA) on payment of duty of excise in terms of proviso to Section 3(1) of the Central Excise Act, 1944, read with Noti. No. 23/2003-CE dt. 31.03.2003. The Respondent was not paying Education Cess at the rate of 2% of Basic Excise Duty, payable under Section 93 of the Finance Act, 2004, and the Secondary and Higher Education Cess at the rate of 1% of Basic Excise Duty, payable under Section 136 of the Finance Act, 2007, while making Domestic Tariff Area (DTA) clearances, and their action was upheld by the Adjudicating Authority. Hence, the Department had filed the present appeal against the Order-In-Original No.37 to 41/DC/D/2016/RK dated 28.02.2016.

2. The facts of the case, in brief, are that as per proviso to clause (ii) of Section 3(1) of the Central Excise Act, 1944 (herein after referred to as 'the Act'), it has been provided that duties of excise which shall be levied and collected on excisable goods manufactured by a 100% EOU shall be an amount equal to the aggregate of duties of Customs which would be leviable under the Customs Act, 1962, or any other law for the time being in force on like goods produced or manufactured goods outside India, if imported into India. The aggregate duties of customs payable under proviso to Section 3(1) of the Central Excise Act, 1944, is nothing but the duty of excise leviable under Section 3(1) *ibid*. Section 93(3) of the Finance Act, 2004, provides that the Education Cess on excisable goods shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force. As per proviso (ii) of Section 3(1) of the Central Excise Act, 1944, the Central Excise duty leviable on DTA sales is arithmetically equal to the amount of aggregate duty of Customs. So, the Education Cess at the rate of 2% of Basic Excise Duty is payable under Section 93 of the Finance Act, 2004, and the Secondary and Higher Education Cess at the rate of 1% of Basic Excise Duty is payable under Section 136 of the Finance Act, 2007, on the said duty of excise leviable under Section 3 of the Act, which is equal to the aggregate of all duties of Customs.



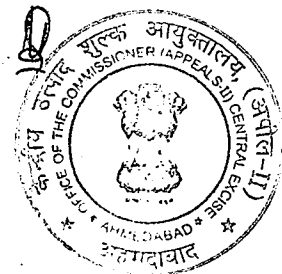
3. During the course of verification of the ER-2 returns filed by the Respondent, it was observed that 2% Education Cess on excise duty, leviable as per Section 93 of the Finance Act, 2004, and 1% Secondary and Higher Education Cess on Excise duty, leviable under Section 136 of the Finance Act, 2007, had not been levied and paid by them on the aggregate of Excise duties. When excise duty is levied on the goods manufactured by 100% EOU and cleared to DTA, 2% Edu. Cess and 1% S&H Edu. Cess has to be levied and paid under the proviso to Section 3(1) of the Act. There is no Notification issued under Section 5A(1) of the Act, providing exemption from the levy of Edu. Cess on the goods cleared by 100% EOU to DTA. The Respondent had thus not paid the amount of Edu. Cess @ 2% and S&H Edu. Cess @ 1%, on the goods cleared by them in DTA, and to recover the same with interest from them under the provisions of Section 11A of the Act, the below-mentioned Show Cause Notices were issued by the Department:

Sl. No.	S.C.N. No. & Date	Amount Involved (in Rs.)	Period
1	V.30/3-74/D/12 dt.21.08.2012	4,32,706/-	August, 2011, to December, 2011
2	V.30/3-4/D/2013 dt.22.01.2013	1,10,313/-	January, 2012, to March, 2012

The Respondent filed a Special C. A. No. 3022 of 2013 before the High Court of Gujarat challenging the above two S.C.N.'s. The Hon'ble High Court vide Order dtd. 5.09.2013, allowed the Respondent's petition and struck down the said two S.C.N.'s. The following S.C.N.'s were issued by the department for the further periods :

Sl. No.	S.C.N. No. & Date	Amount Involved (in Rs.)	Period
1	AR-IV/SCN/Claris/2013-14 dt.04.04.2013	26,610/-	March, 2012 (from 17.03.2012)
2	AR-IV/SCN/Claris/2013-14 dt.08.05.2013	32,748/-	April, 2012 to May, 2012
3.	V.30/3-67/D/13 dt.05.06.2013	1,69,539/-	June, 2012, to March, 2013
4.	V.30/3-150/D/13 dt.25.03.2014	3,30,541/-	April, 2013, to December, 2013
5.	V.30/3-59/D/2014 dt.25.03.2014	3,14,302/-	January, 2014, to July, 2014

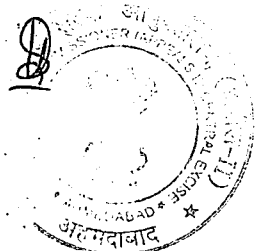
4. Being aggrieved with the aforementioned S.C.N.'s, the Respondent filed a S.C.A. No. 11987 of 2014 before the Hon'ble High Court of Gujarat. The High Court vide Order dtd.17.07.2015, said that the issue involved has been concluded in the favour of the respondent in view of the decision of the Hon'ble Tribunal dated 21.06.2010, and therefore it is not open for the adjudicating authority to issue show cause notice to reagitate the same issue again. On the other hand, it is the case of the department that as the department does not accept the decision of the Tribunal dtd.21.06.2010,



they did challenge the decision of the Tribunal before the Hon'ble Supreme Court. However, the department lost the appeal before the Supreme Court solely on the ground of limitation. Therefore it is the case on behalf of the department that only with a view to keep the issue alive, so that ultimately matter can be carried to the Hon'ble Supreme Court, impugned show cause notices have been issued. The Hon'ble High Court therefore directed the adjudicating authority to adjudicate the above-mentioned S.C.N.'s at the earliest. The Adjudicating Authority while deciding the above S.C.N.'s vide OIO No.37to41/DC/D/2016/RK dt. 28.06.2016, observed that the decision given by the Tribunal in the case of M/s.Sarla Performance Pvt. Ltd. [2010(253)ELT 203 (Tri.Ahd)], is not reversed by any Court and hence this decision is to be followed while deciding the subject show cause notices. He further observed that S.C.N.s and Orders which were issued to the Respondent on the same issue covering earlier periods, were challenged by the Respondent, and the Hon'ble High Court vide Orders dtd. 16.12.2012 and 05.09.2013, set aside the Orders-in-Original and also struck down the S.C.N.s, by upholding the decision taken by the Tribunal dtd.21.06.2010, wherein the Respondent's appeal was allowed based on the decision of M/s. Sarla Performance Pvt. Ltd.. In the light of the above, he dropped the proceedings initiated by the above-mentioned five S.C.N.s for the period from 17.03.2012 to 31.07.2014.

5. Aggrieved by the OIO dt. 28.06.2016, the Department filed an appeal before me on the grounds that the Adjudicating Authority had overlooked the fact that the education cess does not assume the character of the Central Excise duty in as much as it is not the part of the net proceeds of the divisible pool of apportion-able taxes. That the Adjudicating Authority has passed the order relying on the decision rendered in the case of M/s. Sarla Performance Pvt. Ltd., and that the department had not accepted the said decision of the Tribunal on merit, but as the amount involved in the case was below the prescribed monetary limit, the department could not file an appeal against the same. That the Department has the right to contest any issues which were earlier not contested on the basis of monetary limitations. That the relevant Statutes governing the EOU scheme has to be integrally examined and applied, but the point on inter-se distinction cannot be bypassed on the plea of isolated interpretation.

6. A personal hearing in the matter was provided to the respondent, wherein the Respondent reiterated the objections mentioned in their written submission.



7. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellants at the time of personal hearing.

8. The question to be decided is as to whether the adjudicating authority's Order not taking a contrary view than that taken by the Higher Appellate Authority, is correct or not. In this connection, the Hon'ble Supreme Court's observation in the case of Kamlakshi Finance Corporation Ltd. [1991(55) ELT 433(SC)] that the principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities is significant. Para 7 of the said Supreme Court Order states that -

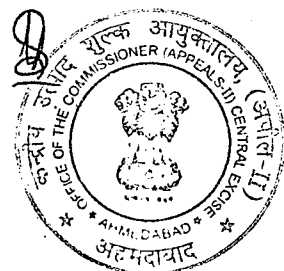
"The position now, therefore, is that, if any order passed by an Assistant Collector or Collector is adverse to the interests of the Revenue, the immediately higher administrative authority has the power to have the matter satisfactorily resolved by taking up the issue to the Appellate Collector or the Appellate Tribunal as the case may be. In the light of these amended provisions, there can be no justification for any Assistant Collector or Collector refusing to follow the order of the Appellate Collector or the Appellate Tribunal, as the case may be, even where he may have some reservations on its correctness. He has to follow the order of the higher appellate authority. This may instantly cause some prejudice to the Revenue but the remedy is also in the hands of the same officer. He has only to bring the matter to the notice of the Board or the Collector so as to enable appropriate proceedings being taken under S. 35E(1) or (2) to keep the interests of the department alive. If the officer's view is the correct one, it will no doubt be finally upheld and the Revenue will get the duty, though after some delay which such procedure would entail."

Further, at Para 8 in the same case the Supreme Court directed that -

"The observations of the High Court should be kept in mind in future and utmost regard should be paid by the adjudicating authorities and the appellate authorities to the requirements of judicial discipline and the need for giving effect to the orders of the higher appellate authorities which are binding on them."

Thus, the Hon'ble Supreme Court has made it amply clear that the subordinate adjudicating or appellate authority has to follow judicial discipline and give effect to the orders of the higher appellate authority. The Adjudicating Authority vide the impugned order No. 37to41/DC/D/2016/RK dt.28.06.2016, has followed the directives of judicial discipline and relied on the decision of the Tribunal in the case of M/s. Sarla Performance Pvt. Ltd. (Supra). The CESTAT, Ahmedabad in the case of M/s. Sarla Performance Pvt. Ltd. concluded in Para 75 that -

"Further, the learned DR also submitted that as per the provisions of Section 93(2) of Finance Act, 1994, the education cess leviable on excisable goods shall be in addition to any other duties of excise chargeable on such goods. In fact this is the ground on which the department has proceeded to add education cess once again after arriving at aggregate of customs duties. The answer to this is the conclusion drawn by us with regard to the contention that education cess is only a surcharge and is in the nature of

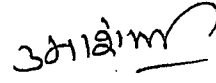


enhancement of duties. Therefore, once education cess is added to the customs duties to arrive at aggregate of customs duties, the question of charging education cess again does not arise. Because once it is a enhancement, it is part of the relevant type of the duty. What is required for the purpose of proviso to Section 3 of Central Excise Act, 1944 is to arrive at aggregate of customs duties and once we take a view that education cess is part of the customs duty and is an enhancement, the question of adding it again does not arise."

9. It is crystal clear from the above decision that education cess is not to be levied separately, once the Customs duty equivalent to Central Excise duty leviable on the like goods has been worked out in this case. I am therefore, inclined to follow the Tribunal's judgement in the case of M/s. Sarla Performance Pvt. Ltd., as the same has not been reversed by any Courts. Therefore, the impugned Order-in-Original dtd. 28.06.2016, is upheld and the Department's appeal is dismissed.

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

10. The appeal filed by the appellant, stands disposed off in above terms.

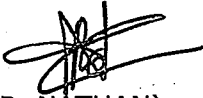


(उमा शंकर)

आयुक्त (अपील्स)

28.09.2017

ATTESTED



(R.R. NATHAN)

SUPERINTENDENT,

CENTRAL TAX APPEALS,

AHMEDABAD.

To,

M/s. Claris Lifesciences Ltd. (100% EOU),

Village: Chacharawadi Vasna,

Taluka: Sanand,

Dist. Ahmedabad-382 220.

Copy to:

1) The Chief Commissioner, Central Tax, GST, Ahmedabad Zone.

2) The Commissioner, Central Tax, Ahmedabad-North.

3) The Dy./Asst. Commissioner, Division-IV, Central Tax, GST, Ahmedabad (North), Ahmedabad.

4) The Asst. Commissioner(System), Central Tax, Hqrs., Ahmedabad (North).

5) Guard File.

6) P.A. File.

