



• आयुक्तालय (अपील-I) केंद्रीय उत्पादन शुल्क *
सातवाँ तल, केंद्रीय उत्पाद शुल्क भवन,
पोलिटिकनिक के पास, अम्बाबाडी,
अहमदाबाद - 380015.

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(29)/74/ Ahd-I/2015-16

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-020-2016-17
दिनांक Date : 22.09.2016 जारी करने की तारीख Date of Issue 09.2016

श्री अभय कुमार श्रीवास्तव आयुक्त (अपील-I) द्वारा पारित
Passed by Shri. Abhai Kumar Srivastav, Commissioner (Appeal-I)

ग Superintendent, Division.III, केन्द्रीय उत्पाद शुल्क, A'bad-I द्वारा जारी मूल आदेश सं MP/04/Div-III/Superintendent/15-16 दिनांक: 13.10.2015 से सृजित

Arising out of Order-in-Original No. MP/04/Div-III/Superintendent/15-16 Dated : 13.10.2015 issued by Superintendent, Central Excise, Ahmedabad-I

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s. Bodal Chemicals Ltd. (Unit-I)

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 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) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक 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।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

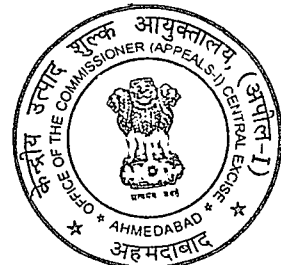
(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।



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

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 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 और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां 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 वहां रूपए 10000/- फीस भेजनी होगी। की फीस के अलावा अपील के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी भी बैंक 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 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 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. Bodal Chemicals Ltd., Unit-I, Plot No. 110, Phase-II, GIDC, Vatwa, Ahmedabad (hereinafter referred to as the 'appellant') has filed this appeal against OIO No. MP/04/AR-V/Div.-III/Superintendent/15-16 dated 13.10.2015, passed by the Superintendent of Central Excise AR-V, Division-III, Ahmedabad-I (hereinafter referred to as the 'adjudicating authority').

2. Briefly stated, the facts are that the appellants had availed CENVAT credit of Rs. 39,563/- during the period from April, 2014 to March, 2015 on: (i) paints; (ii) C.I. Casting, H.R.Plates, Bars, Single Plate, C.R.Sheet; and (iii) Service Tax paid on transportation charges as well as process charges for waste materials. It was further observed that the appellant had not paid duty of Rs.26,953/- on MS Scrap and had also taken CENVAT Credit amounting to Rs.11,074/- in respect of goods received in short quantity on account of purity difference.

3. The appellant was, therefore, served a show cause notice dated 30.4.2015. The adjudicating authority vide the impugned order, disallowed the CENVAT credit of Rs. 66,516/- taken on inputs, input services and capital goods in respect of duty not paid on MS Scrap; appropriated Rs. 11,074/- in respect of goods received in short quantity on account of purity difference; the CENVAT credit was ordered to be recovered along with interest. Penalty of Rs. 5,000/- was imposed on the appellant under the provisions of Rule 15(1) of the CENVAT Credit Rules, 2004 [CCR '04].

4. Aggrieved, the appellant has filed this appeal, *inter alia*, contending that the amended definition of inputs provides that it covers all goods used in the factory by the manufacturer of final product with certain exclusions; that *paint* is required for proper and effective up-keep and maintenance of capital goods and is therefore a part of the manufacturing activity; that as no credit was taken on the capital goods from which the scrap was generated, no duty is required to be paid on M.S.Scrap; that credit on C.I.Casting, H.R.Plates, bars, single plate, C.R.Sheet is admissible as these goods are used for maintenance, repairs of capital goods; that effluent treatment is statutory requirement under Pollution Control Law without which they would not be allowed to manufacture the final products; that the transportation and treatment charges is covered under input service category; that the issuance of debit note on account of purity difference did not have any effect on the payment of duty of excise; that this was purely an accounting transaction; that since the duty has been paid by the manufacturer, the said duty amount is admissible as CENVAT Credit; that merely, because admissibility of inputs is being disputed by the department, it cannot be said that the burden of admissibility has not been discharged under Rule 9(6) of the CCR; that as per the amended provisions of Rule 14 of the CENVAT Credit Rules, the interest is recoverable only if the CENVAT Credit has been taken and utilized. The appellant further stated that since there is no deliberate defiance of law, no penalty is imposable.



5. Personal hearing in the matter was held on 09.08.2016, wherein Shri N.K.Tiwari, Consultant appeared on behalf of the appellant and reiterated the submissions advanced in the grounds of appeal. He also cited a CESTAT Order in the case of Kanoria Chemicals and requested two days time to provide a copy of the said order. However, till date the copy of the order has not been made available.

6. I have gone through the facts of the case, the appellant's grounds of appeal, and submissions made at the time of personal hearing. The issues to be decided are with regard to the eligibility of the CENVAT credit availed by the appellant on:

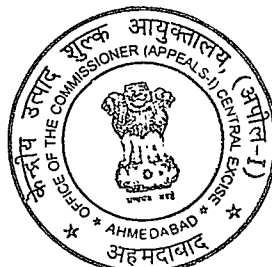
- (i) input/capital goods viz. Paints, C.I.Castings, H.R.Plates, Bars, Single Plate, C.R.Sheet, etc.;
- (ii) input service viz. transportation charges as well as treatment / process charge for waste material(spent acid);
- (iii) non payment of duty on clearance of scrap alleged to have been generated out of capital goods on which CENVAT credit was availed; and
- (iv) non reversal of CENVAT credit on inputs received in short quantity on account of purity difference .

(I) **CENVAT credit on Paints**

7. The department has objected to the availment of CENVAT Credit of Rs. 8,566/- on *paints* on the grounds that it is neither an input nor a capital good; that it has no relation to the manufacturing activity; that Rule 2(k)(F) excludes goods, which have no relationship with the manufacture of final products. Rule 2(k) of the CENVAT Credit Rules, 2004, covers all goods used in or in relation to manufacture of final products or for any other purpose, within the factory of production. It is the appellants' contention, *albeit* without any evidence, that these goods were used for painting capital goods to avoid rusting and corrosion of plant and machinery; that it is meant for proper and effective upkeep and maintenance, and would hence, fall within the ambit of 'input', as defined, *supra*. CENVAT Credit on paints has been allowed by CESTAT in the case of DSM Sugar [2012(278)ELT-326 (Tri-Del.)]. On going through the said judgement, it is evident that CENVAT credit on paints was allowed as it was used for coating machineries and pipe lines made of iron and steel. However, no evidence regarding use of paints has been brought on record by the appellant. As no such findings are recorded, the matter needs to be remanded to the adjudicating authority to verify exactly as to where the paints were used and thereafter decide the issue.

(II) **CENVAT credit availed on C.I.Casting, H.R.Plates, Bars, Single plate, C.R.Sheet**

8. The department has objected to availment of CENVAT credit on capital goods of Rs. 16,081/- in respect of C.I. Casting, H.R. Plates, Bars, Single plate, C.R.Sheet, on the grounds that they are neither machines nor parts of any machinery. The appellant, however, has contended that credit on these goods is admissible since they were used for maintenance and repairs of capital goods. As the appellants are engaged in the manufacture of S.O. Dyes and intermediates, these materials can neither be machine nor parts of any machinery. Even otherwise, these goods, falling



under Chapter 72 and 73 of the Central Excise Tariff Act, 1985, are not specified in the definition of capital goods defined under Rule 2(a) of the CCR'04. These materials have no contribution or effect in the process of manufacturing of the dyes and intermediates, which is the excisable end product. They cannot be considered as inputs under Rule 2(k) or as capital goods under Rule 2(a) of the CCR'04. The contention of the appellant that these items were used in either the manufacture of capital goods or in the maintenance and repairs of the capital goods, is not supported by evidence. Further, vide notification No. 16/2009-C.E. (N.T.) dated 07.07.2009, an explanation was inserted in Rule 2 of the CCR'04 to clarify that 'inputs' which are eligible for availing CENVAT credit shall not include cement, angles, channels, CTD or TMT bar and other items used for construction of shed, building or structure for support of capital goods. Thus, in the light of the above facts, I am of the opinion that the assessee is not entitled to the CENVAT credit on the above referred items as they are not covered under the definition of either "capital goods" or 'inputs'. Thus, the impugned OIO is **upheld** in so far as it disallows the CENVAT Credit availed on the aforementioned goods and directs payment of the said CENVAT Credit wrongly availed, along with interest.

(III) **CENVAT Credit on Input services in respect of transportation charges and treatment charge**

9. Department has objected to availment of CENVAT credit amounting to Rs.14,916/- being the CENVAT credit in respect of service tax paid to M/s Novel Spent Acid Management (NSAM) on the transportation and treatment charges, on the grounds that the said service has no relation to the manufacturing activity. Spent acid is a waste generated during the course of manufacture of dyes and intermediates. Section 145 of the Finance Act, 2012 granted retrospective exemption from the whole of service tax leviable under section 66 of the Finance Act, 1994, to effluent treatment plants set up with financial assistance from the Central Government or State Government. The Hon'ble Tribunal in the case of M/s. Lote Parshuram Environment Protection Co-op. Society Ltd.[2013(30) STR 468(Tri.-Mumbai.)], held that the club or association service provided by a club or association including registered cooperative societies, were not liable to pay any service tax in view of the aforementioned retrospective exemption. In this case the appellant has stated that M/s. NSAM is a registered cooperative society, and registered as a Company under Section 25 under the Companies Act, 1956[<http://novelwaste.com/about/>]. As per the ratio of the aforementioned order, read with relevant notifications, M/s. NSAM was not required to pay any service tax and therefore, the payment of service tax, if any, can at best be termed as an deposit to Government of which no CENVAT credit can be availed by the appellant. Thus, the impugned OIO is **upheld** in this regard.

(IV) **Non pyment of duty on clearance of scrap**

10. The adjudicating authority has held that as the appellant availed CENVAT credit on capital goods, on clearance of MS scrap, the appellant was liable to pay an amount equal to duty leviable on transaction value as per Rule 3(5A) of CENVAT Credit Rules, 2004. The appellant has contended that since no credit was taken on capital goods from which the scrap is generated, there



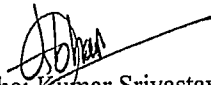
was no need for such a payment. I find that there is no finding as to whether the CENVAT credit was availed at the first place in respect of such capital goods from which scrap was generated. The question of payment of such an amount would arise only if it is established that CENVAT credit was availed on the capital goods. This aspect needs to be verified by the adjudicating authority.

(V) **CENVAT credit on goods received in short quantity on account of purity difference**


11. Department has further objected that no reversal was done in respect of CENVAT credit on short quantity of inputs on account of purity difference. The departmental allegation is that since the goods with lesser purity is equivalent to short quantity, the availment of CENVAT Credit even in respect of goods received short, is in violation of Rule 3 of the CENVAT Credit Rules, 2004. This rule mandates that the credit of duty paid on inputs can be availed only in respect of goods received by the appellant. The appellant had issued debit notes to their suppliers of inputs for price reduced on account of purity difference. The issue is no longer *res integra*. The Tribunal in the case of J.L.Morison [(2008)223 ELT 625 (CESTAT SMB)] while deciding a similar issue had held that where the buyer issued a debit note to the supplier on account of goods being of inferior quality, CENVAT credit need not be reduced if there was no refund claim filed by the supplier. The Tribunal in the case of Toyo Springs [2013(294) ELT 639 (Tri-Del)] had held that in case of price reduction, subsequent to clearances and where supplier has not filed a refund claim, the entire amount of duty paid by the supplier is available as credit irrespective of subsequent reduction of price. The original order, however, is silent on the fact if any refund claim was filed by the supplier. Without this basic fact being known, no decision can be taken in the matter. The matter, therefore, needs to be remanded to the adjudicating authority to verify this aspect and thereafter decide the issue.

12. In view of the foregoing discussions, the appeal so far as it relates to points (I), (IV) and (V) stands remanded. The findings in the original order dated 13.10.2015 in respect of points (II), (III) is upheld. While remanding the matter, I rely on the case of M/s. Honda Seil Power Products Ltd [2013(287) ELT 353]. The appellant is free to produce any evidence to substantiate his claim to the adjudicating authority in respect of the remanded points. The appeal stands disposed of accordingly.

Date : 22.09.2016


(Abhai Kumar Srivastav)
Commissioner (Appeal-I)
Central Excise, Ahmedabad

ATTESTED


(Vinod Lukose)
Superintendent (Appeal-I),
Central Excise, Ahmedabad



BY R.P.A.D.

To,

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Copy To:-

1. The Chief Commissioner, Central Excise, Ahmedabad Zone .
2. The Principal Commissioner, Central Excise, Ahmedabad-I.
3. The Deputy/Assistant Commissioner, Central Excise, Division-III, Ahmedabad--I.
4. The Superintendent, Central Excise, AR-V, Division-III, Ahmedabad-I.
5. The Assistant Commissioner, System, Ahmedabad
- ✓ 6. Guard File.
7. P.A.