



- आयुक्तालय (अपील-1) केंद्रीय उत्पादन शुल्क *
सातमाँ तल, केंद्रीय उत्पाद शुल्क भवन,
पोलिटेकनिक के पास, आमबाबाडि,
अहमदाबाद - 380015.

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(39)/58/Ahd-I/2016-17 / 1093-97
Stay Appl.No. NA/2016-17

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-077-2016-17
दिनांक 23.03.2017 जारी करने की तारीख Date of Issue 27/03/2017

श्री उमा शंकर आयुक्त (अपील-1) द्वारा पारित
Passed by Shri. Uma Shanker, Commissioner (Appeal-I)

ग Asstt. Commissioner, Div-IV केंद्रीय उत्पाद शुल्क, Ahmedabad-I द्वारा जारी मूल आदेश सं
MP/04/AC/Div-IV/2016-17 दिनांक: 19/05/2016, से सृजित

Arising out of Order-in-Original No. MP/04/AC/Div-IV/2016-17 दिनांक: 19/05/2016 issued by
Asstt. Commissioner, Div-IV Central Excise, Ahmedabad-I

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

M/s. Ranka International Pvt.Ltd.
Ahmedabad

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथार्थिती 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) केंद्रीय 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.

(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।



... 2 ...

(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.



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

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

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

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

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. 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 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. Ranka International, A/512, Atma House, Opposite Old RBI Building, Ashram Road, Ahmedabad- 380 009 [now at 135/10, Opposite Kamal Estate, Uttam Dairy Road, Sukhramnagar, Rakhial, Ahmedabad – 380 023] [for short - 'appellant'] has filed this appeal against OIO No. MP/04/AC/Div IV/2016-17 dated 19.5.2016, passed by the Assistant Commissioner, Central Excise, Division IV, Ahmedabad-I Commissionerate [for short - 'adjudicating authority'].

2. Briefly stated, a show cause notice dated 4.1.2016, was issued to the appellant, [a dealer registered with the department], alleging *inter alia*, that they had wrongly passed the CENVAT credit in respect of excisable goods viz *reprocessed plastic granules*, received from M/s. Castle Polymers, Ahmedabad, which was absolutely exempted. The notice therefore, proposed penalty on the appellant under rule 26(2)(ii) of the Central Excise Rules, 2002.

3. This notice, was adjudicated vide the impugned OIO dated 19.5.2016, wherein the adjudicating authority held that the manufacturer [M/s. Castle Polymers, Ahmedabad] had paid the Central Excise duty on goods which were unconditionally exempt vide notification No. 4/2006-CE dated 1.3.2006 and 12/2012-CE dated 17.3.2012; that by virtue of the exemption, the question of levy and collection of duty does not arise; that utilization of CENVAT credit cannot be treated as duty debited or deposited; that the appellant had availed CENVAT credit to the tune of Rs. 17,32,85/- in respect of the said goods and had disbursed the said credit to various downstream units. The adjudicating authority therefore, held that the appellant is liable for penalty and hence he imposed a penalty of Rs. 50,000/- on the appellant under Rule 26(2)(ii) of the Central Excise Rules, 2002.

4. Feeling aggrieved, the appellant, has filed this appeal against the impugned OIO wherein he has raised the following averment:

- (a) that no penalty can be imposed on them under Rule 26 of the Central Excise Rules, 2002, as it is applicable only on a person;
- (b) that once the duty paid nature of the goods is not disputed, the consequential benefit flowing under rule 3 of the CENVAT credit rules cannot be restricted ;
- (c) that they would like to rely on the case of Neuland Laboratories Limited [2015(317) ELT 705 and 2015(319) A 140 (AP) ;
- (d) that they would like to rely on the case of Balakrishna Industries Limited [2014(309) ELT 354], MDS Switchgear Limited [2008(229) ELT 485 and 2001(132) ELT 405], CCE Chennai [2006(202) ELT 753(Mad.)], Nestle India Limited [2012(275) ELT 49], Neel Metal Products Limited [2009 (237) ELT 270], Purity Flexpack Limited [2008(223) ELT 361] and Sarvesh Refractories (P) Limited [2007(219) ELT.488];
- (e) that the CENVAT credit availed and passed on by the appellant was absolutely legal and proper and the impugned order imposing penalty on the appellant is *ex facie* illegal;
- (f) that no penalty under rule 26, *ibid*, would be justified merely on assumption and presumption;
- (g) that the present case is not a case where the appellant had committed contravention of any of the rules with the intent to evade payment of duty; that there is no violation committed by the appellant; that the appellant has also not breached any rules with intent to evade payment of duty;



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(h) that they would like to rely on the case of Steel Tubes of India [2007(217) ELT 506 and Woodman Industries [2004(164) ELT 339] and [2004(170) ELT A307];

5. Personal hearing in the matter was held on 16.2.2017, wherein Shri Rajendra Singh and Shri Prateek Ranka, appeared on behalf of the appellant and reiterated the submissions advanced in the grounds of appeal.

6. I find that there is a delay of eight days in filing this appeal. The appellant has filed a condonation of delay application, in this regard. In terms of proviso to section 35 of the Central Excise Act, 1944, I condone the delay.

7. I have gone through the facts of the case, the appellant's grounds of appeal, and the oral submissions made during the course of personal hearing. The questions to be decided in the present appeal is whether the appellant is liable for penalty under Rule 26(2)(ii) of the Central Excise Rules, 2002.

8. Since the issue revolves around imposition of penalty under rule 26(2)(ii) of the Central Excise Rules, 2002, the text of the said rule, as was in vogue, is reproduced below for ease of reference:

RULE 26. Penalty for certain offences. —

[(1)] Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with, any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or these rules, shall be liable to a penalty not exceeding the duty on such goods or [two thousand rupees], whichever is greater.

[Provided that where any proceeding for the person liable to pay duty have been concluded under clause (a) or clause (d) of sub-section (1) of section 11AC of the Act in respect of duty, interest and penalty, all proceedings in respect of penalty against other persons, if any, in the said proceedings shall also be deemed to be concluded.]

[(2)] Any person, who issues -

(i) an excise duty invoice without delivery of the goods specified therein or abets in making such invoice; or

(ii) any other document or abets in making such document, on the basis of which the user of said invoice or document is likely to take or has taken any ineligible benefit under the Act or the rules made there under like claiming of CENVAT credit under the CENVAT Credit Rules, 2004 or refund, shall be liable to a penalty not exceeding the amount of such benefit or five thousand rupees, whichever is greater.]

[Proviso introduced vide notification No. 8/2016-C.E. (N.T.), dated 1-3-2016]

9. Before dwelling on to the penalty portion, the genesis of the dispute is that M/s. Castle Polymers, Ahmedabad, manufacturer of reprocessed plastic granules, which is absolutely exempted vide notification Nos. 4/2006-CE dated 1.3.2006 and 12/2012-CE dated 17.3.2012, had cleared the goods to the appellant, on payment of duty. The appellant, in turn while selling these goods, had disbursed the CENVAT to various downstream units. The adjudicating authority, therefore, held that the appellant had wrongly passed on the CENVAT credit to the tune of Rs. 17,32,85/- to various downstream units.



10. I find that CBEC has issued circular no. 940/1/2011-CX., dated 14-1-2011, which clarifies as follows:

2. *It is further clarified that in case the assessee pays any amount as Excise duty on such exempted goods, the same cannot be allowed as "CENVAT Credit" to the downstream units, as the amount paid by the assessee cannot be termed as "duty of excise" under Rule 3 of the CENVAT Credit Rules, 2004.*

3. *The amount so paid by the assessee on exempted goods and collected from the buyers by representing it as "duty of excise" will have to be deposited with the Central Government in terms of Section 11D of the Central Excise Act, 1944. Moreover, the CENVAT Credit of such amount utilized by downstream units also needs to be recovered in terms of the Rule 14 of the CENVAT Credit Rules, 2004.*

11. The issue has already been decided by the Tribunal and High Court.

[a] Neuland Laboratories Limited [2015(317) ELT 705 and 2015(319) A 140 (AP) – relevant extracts

7. *Further, the Board's Circular No. 940/1/2011-CX, dated 14-1-2011 was also brought to my notice. In this Circular, it has been stated that where an assessee pays Excise duty on exempted goods, the amount recovered as Excise duty has to be deposited with the Central Government and Cenvat credit also needs to be recovered in terms of Rule 14 of the Cenvat Credit Rules, 2004. Rule 14 of the Cenvat Credit Rules, no doubt, provides for recovery of credit taken. The Board assumes that if an assessee takes credit of duty which was not required to be paid but paid, availment of credit would attract the provisions of Rule 14 of the Cenvat Credit Rules. The conclusion is that the credit which was taken wrongly would arise when an assessee is required to determine whether the inputs/capital goods received by him are liable to duty or not and whether duty is payable or not. There is no rule which puts an obligation on the receiver of goods. When we take note of the fact that the assessee may receive inputs/capital goods/services classifiable under almost all the headings, it is difficult to imagine that legislature would require the assessee to determine whether duty is payable for all these items or not and then take credit. Even a jurisdictional Central Excise officer may not have all the items listed in the Schedule for assessment. In fact, assessment has been taken away even from the Central Excise officer. That being the case, the Board's Circular which has been issued without taking into consideration and considering the implications of the provisions and implications of the instructions on the assessee cannot be applied blindly to arrive at a conclusion against the assessee.*

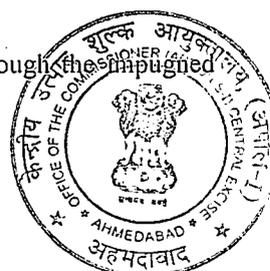
This case was upheld by the Hon'ble High Court of Andhra Pradesh, wherein the Court held as follows:

"This appeal is sought to be preferred against the judgment and order of the learned Tribunal dated 5-9-2013 and sought to be admitted on the following suggested questions of law.

"(i) Whether the Hon'ble Tribunal is correct in allowing the respondent to avail Cenvat credit on Ethanol, a non-excisable commodity, under Rule 3 of Cenvat Credit Rules, 2004, which provides that a manufacturer of final product shall be allowed to take the credit of duty of Excise specified in the First Schedule to the Central Excise Tariff Act, more so when the Central Excise Officer at the supplier's end has held the product to be wrongly classified and paid duty wrongly with intention to pass the unutilized Cenvat credit to customers?

(ii) Whether the Hon'ble Tribunal is correct in setting aside the order of the Commissioner (Appeals-I), Hyderabad against the respondent (MLL), when they availed the credit contrary to the provisions of Rule 3 read with Rule 9(5) of the Cenvat Credit Rules, 2004?"

We have heard the learned Counsel for the appellant and gone through the impugned judgment and order of the learned Tribunal.



We have noticed that the learned Tribunal on fact found that in this case duty levied on the raw material has actually been paid. Once it is found on fact and it is not challenged on the ground of any perversity, the exemption is applicable automatically. The learned Tribunal has relied on the decision of the Madras High Court in the case of *Commissioner of Central Excise, Chennai-I v. CEGAT, Chennai - 2006 (202) E.L.T. 753 (Mad.)* and recorded that the facts in that case and the present case are identical and therefore, the said decision is applicable to the present case.

Hence, we do not find any reason to interfere with the judgment and order of the learned Tribunal.

[b] However, I find that the High Court of Bombay in the case of Nestle India Limited [2012(275) ELT 49 (Bom)] decided a similar matter, by holding as follows:

5. *Mr. Ferreira, learned Assistant Solicitor General for the appellant, submitted that the scheme of law is that if, excise duty is collected, a person at subsequent place is entitled to claim Modvat credit. According to Mr. Ferreira, learned Assistant Solicitor General, this can be so if, duty is validly collected at an earlier stage. In this case duty was not payable at all at the place outside Goa, since no duty can be levied on job work but only on manufacture and, therefore, the respondents are not entitled to claim any Modvat credit. Though this submission appears to be reasonable and in accordance with law, we find it not possible to entertain this submission in the facts of the present case since at no point of time the Revenue questioned the applicability of the excise duty at the place outside Goa. Those assessments have been allowed to become final and the goods have been removed from the jurisdiction of the Excise Officer at that place and brought to Goa. Now, in Goa it will not be permissible to allow the Revenue to raise the contention that the assessee in Goa cannot claim Modvat credit in Goa because duty need not be paid outside Goa.*

6. *As we have observed that the assessment is allowed to be final, it would not be legal and proper to allow the Revenue to raise the question on the basis of Modvat credit. Indeed, now the payment of excise duty must be treated as valid, therefore, the claim of Modvat credit must be treated as excise duty validly paid.*

[emphasis supplied]

The High Court of Bombay has therefore, held that no credit is admissible in case the goods are not leviable to duty. The High Court allowed the credit only because the assessment at the duty payment end had become final. The judgement upholds the rationale of the clarification issued by the Board vide circular dated 14.1.2011. It is true however, that the assessing officer in-charge of the appellant, cannot sit in judgment as to whether the duty was payable or not on the goods supplied. In the present case however, it is not on record whether the duty payment by M/s. Castle Polymers, Ahmedabad, was objected to by the Department by issuing a notice and in case such a notice was issued as to what is the present status of the notice.

12. Therefore, it would be in the interest of justice if the matter is remanded back to the adjudicating authority to specifically look into the fact as to whether the assessment at the suppliers end was challenged and as to what the present status of the matter is, in case the same was challenged. After going into these facts, the adjudicating authority is directed to pass an order in the matter following the law as has been laid down by the appellate authority/courts and after following the principles of natural justice.



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13. In view of the foregoing, the appeal is allowed by way of remand and the impugned OIO dated 19.5.2016 is set aside.

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

14. The appeal filed by the appellant stands disposed of in above terms.



(उमा शंकर)

आयुक्त (अपील्स - I)

Date : 23.02.2017

Attested



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

By RPAD.

To,
M/s. Ranka International,
135/10, Opposite Kamal Estate,
Uttam Dairy Road, Sukhramnagar,
Rakhial, Ahmedabad – 380 023

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 IV, Ahmedabad-I.
4. The Assistant Commissioner, System, Central Excise, Ahmedabad-I.
- ✓ 5. Guard File.
6. P.A.

