• आयुक्तालय (अपील-I) 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(40)/91/Ahd-I/2016-17 /3043-47
Stay Appl.No. NA/2016-17

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-017-2017-18
दिनाँक 06.07.2017 जारी करने की तारीख Date of Issue 12/7/17

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

ग Asstt.Comm. Commissioner, Div-III केन्द्रीय उत्पाद शुल्क, Ahmedabad-I द्वारा जारी मूल आदेश सं MP/10/AC/2016-17 दिनाँक: 30/09/2016, से सृजित

Arising out of Order-in-Original No. MP/10/AC/2016-17 दिनाँक: 30/09/2016 issued by Asstt.Comm. Commissioner,Div-III Central Excise, Ahmedabad-I

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

Shrinath Products
Ahmedabad

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 a 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 पूवोक्त 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 मामलें 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) नियांत 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 डयूटी केडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

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

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

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 200/– फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/– की फीस भुगनान 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.

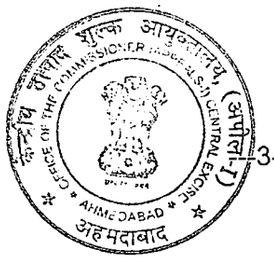
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ–20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद–380016

(a) 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.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

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

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

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

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

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

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

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, 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."

केन्द्रीय उत्पाद शुल्क आयुक्त (अपील-I) CENTRAL EXCISE OFFICE OF THE COMMISSIONER (APPEALS-I) AHMEDABAD अहमदाबाद

ORDER-IN-APPEAL

M/s. Shrinath Products, Plot No. 2803, Phase-IV, GIDC, Vatwa, Ahmedabad-382 445 [*for short - 'appellant'*] has filed this appeal against OIO No. MP/10/AC/2016-17 dated 30.9.2016, passed by the Assistant Commissioner, Central Excise, Division III, Ahmedabad-I Commissionerate [*for short – 'adjudicating authority'*].

2. Briefly stated, the facts are that during the course of audit, an objection was raised that the appellant had collected Rs. 4.00 lacs via debit note from M/s. Moldpro, Vadodara, as 'consultancy charges' for development of rubber product as per their specification, but had not included the said amount, in the transaction value. A show cause notice dated 7.1.2016 was therefore, issued to the appellant alleging that he had not included the development charges in the transaction value and recovered the amount from M/s. Moldpro through debit note. The show cause notice demanded Central Excise duty of Rs. 41,200/- along with interest and further proposed penalty on the appellant and the Director of the appellant. The adjudicating authority confirmed the charges and also imposed penalties on the appellant and the Director of the appellant.

3. It is against this OIO that the appellant, feeling aggrieved, has filed this appeal on the grounds that:

(a)as per the Valuation Rules, value of goods and service supplied by the buyer free of charges or reduced cost is required to be included in the transaction value;
(b) that in the present case consultancy was rendered by the appellant and charges were recovered in respect of the services and not other way; that consultancy service cannot be used in the manufacture of appellant's own product;
(c)provisions of clause (vi) of Explanation 1 of Rule 6 of the Valuation Rules are applicable when goods and services are supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale of such goods; that on perusal of the explanation 1 it is revealed that value of goods and services supplied by buyer is required to be included in the transaction value; that in the present case value of taxable service in respect of service rendered by the appellant has been included in the transaction value;
(d)provisions of Rule 6 of the Valuation Rules do not apply in the present case;
(e)the consultancy rendered to M/s. Moldpro does not in any way relate to manufacture of rubber stoppers, rubber seals and rubber gaskets, falling under chapter heading no. 4004 and 4016; that consultancy was rendered exclusively in respect of the goods falling under chapter 84 of CETA and was in no way related to manufacture and sale of rubber products;
(f)M/s. Moldpro is engaged in the manufacture and export of injection moulded articles falling under chapter 84 of CETA; that M/s. Moldpro required consultancy in respect of development of rubber product to be used in their products falling under chapter 84, the rubber products being parts of injection moulded articles would fall under chapter 84;
(g)as per the statement of the Director of the appellant consultancy was rendered exclusively in respect of the products of M/s. Moldpro and in no way related to goods manufactured and supplied by the appellants;
(h)silicon rubber stoppers cleared under invoices 381/25.11.2010 were from Art No. D-8067 and identically silicon rubber stoppers cleared under invoice no. 410/8.12.2010 were also Art No. D-8067; that identical goods were cleared by the appellants and there is no scope for any assumption that standard product can also be altered;
(i)as per the provisions of Rule 6 of the Valuation Rules, value of goods and service supplied by the buyer is treated to be the amount of money value of additional consideration; that in the present case value of service rendered by the appellants [the manufacturer seller] has been included in the value of goods that too without specifying any clearance; that the word 'consult' means to seek information or advice and consultancy means to provide information or advice;

(j)the invocation of larger period and confirming demand is against the law of limitation.

4. Personal hearing in respect of the appeals was held on 19.4.2017, wherein Shri P.G.Mehta, Advocate appeared on behalf of the appellant and reiterated the grounds of appeal. He further stated that the technical opinion given does not relate to the goods sold and pleaded limitation.

5. I have gone through the facts of the case, the ground of appeal and the oral submissions made by the Advocate. The primary issue to be decided is whether the consultancy charges collected by the appellant through a debit note, is to be added to the transaction value, for demand of duty or otherwise.

6. I find that the adjudicating authority has confirmed the demand on the grounds that :

(a)on going through the description in the debit note viz 'consultancy charges for the development of the rubber product as per your specification' the department has reasonable belief to conclude that such charges have been recovered on account of rubber product which have been sold by the appellant to M/s. Moldpro;
(b) the department had conducted investigation consequent to the objection raised by audit;
(c) since it is mentioned on the debit note that the charges were for development of rubber product, it was not fair now to argue that it was charged for the product falling under chapter 84;
(d) as far as the argument that the goods of description sold to M/s. Moldpro was also sold to other customers even before the consultancy, there is a huge gap in the rates in the invoices submitted which is not justified for such a standard product; that even after standardization there is some specific requirement which makes product distinct and cannot be compared for such an argument.

7. 'Transaction Value' as defined under Section 4(3)(d) of the Central Excise Act, 1944, states as follows:

(d) "transaction value" means the price actually paid or payable for the goods, when sold, and includes in addition to the amount charged as price, any amount that the buyer is liable to pay to, or on behalf of, the assessee, by reason of, or in connection with the sale, whether payable at the time of the sale or at any other time, including, but not limited to, any amount charged for, or to make provision for, advertising or publicity, marketing and selling organization expenses, storage, outward handling, servicing, warranty, commission or any other matter; but does not include the amount of duty of excise, sales tax and other taxes, if any, actually paid or actually payable on such goods.]

Further, Rule 6 of the Central Excise Valuation (Determination of the Price of Excisable Goods) Rules, 2000, [relevant extracts] states as follows:

RULE 6. Where the excisable goods are sold in the circumstances specified in clause (a) of sub section (1) of section 4 of the Act except the circumstance where the price is not the sole consideration for sale, the value of such goods shall be deemed to be the aggregate of such transaction value and the amount of money value of any additional consideration flowing directly or indirectly from the buyer to the assessee.

[Explanation 1] - For removal of doubts, it is hereby clarified that the value, apportioned as appropriate, of the following goods and services, whether supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale of such goods, to the extent that such value has not been included in the price actually paid or payable, shall be treated to be the amount of money value of additional consideration flowing directly or indirectly from the buyer to the assessee in relation to sale of the goods being valued and aggregated accordingly, namely : -

(i) value of materials, components, parts and similar items relatable to such goods;
(ii) value of tools, dies, moulds, drawings, blue prints, technical maps and charts and similar items used in the production of such goods;
(iii) value of material consumed, including packaging materials, in the production of such goods;
(iv) value of engineering, development, art work, design work and plans and sketches undertaken elsewhere than in the factory of production and necessary for the production of such goods.

8. TRU's circular issued from F. No. 354/81/2000-TRU, dated 30-6-2000, has in respect of Transaction value, clarified as follows:

6. "Transaction Value" includes receipts/recoveries or charges incurred or expenses provided for in connection with the manufacturing, marketing, selling of the excisable goods to be not be part of the price payable for the goods sold. In other words, whatever elements which enrich the value of the goods before their marketing and were held by Hon'ble Supreme Court to be includible in "value" under the erstwhile Section 4 would continue to form part of Section 4 value even under new Section 4 definition. It may also be noted that where the assessee charges an amount as price for his goods, the amount so charged and paid or payable for the goods will form the assessable value. If however, in addition to the amount charged as price from the buyer, the assessee also recovers any other amount by reason of sale or in connection with sale, then such amount shall also form part of the transaction value for valuation and assessment purposes. Thus if assessee splits up his pricing system and charges a price for the goods and separately charges for packaging, the packaging charges will also form part of assessable value as it is a charge in connection with production and sale of the goods recovered from the buyer. Again, if any assessee charges warranty charges for any goods in a particular transaction, then the warranty charges shall be included in the transaction value for the goods and duty will be payable on this part of value recovered from the buyer. This will be so even if such warranty charges do not already form part of the price charged by the assessee for such transaction. In other words, if the warranty charges are charged separately and not considered as "price" of goods by the assessee, then also warranty charges will be includable in the transaction value forming basis of valuation. In this context, it may be clarified that it is immaterial whether the warranty is optional or mandatory. Since the value can be different for different transactions, wherever warranty charges are paid or payable to the assessee, in those transactions warranty charges shall form part of the assessable value. In those transactions where warranty charges are not recovered, the question of including warranty charges in transaction value does not arise.

7 .It would be seen from the definition of "transaction value" that any amount which is paid or payable by the buyer to or on behalf of the assessee, on account of the factum of sale of goods, then such amount cannot be claimed to be not part of the transaction value. In other words, if, for example, an assessee recovers advertising charges or publicity charges from his buyers, either at the time of sale of goods or even subsequently, the assessee cannot claim that such charges are not includable in the transaction value. The law recognizes such payment to be part of the transaction value that is assessable value for those particular transactions.

A combined reading clearly shows that if any amount is collected by a manufacturer in respect of goods sold, it becomes a part of the Transaction Value on which the buyer is supposed to discharge duty. But the rider being that the amount collected should have been paid, payable, collected in respect of the said sale. Now let me examine whether the amount collected by the appellant through debit note from M/s. Moldpro [the collection/not in dispute], was collected in relation to sale of goods or otherwise.

9. I find that the appellant's version is that though the amount collected from M/s. Moldpro through a debit note, contained the particulars "*consultancy charges for the development of the rubber product as per your specification*". the consultancy was relating to development of rubber product to be used in injection moulded articles of which M/s. Moldpro is a manufacturer. Since the goods manufactured by M/s. Moldpro falls under chapter 84, the rubber products being part of the injection moulded articles would also fall under chapter 84. The appellant has further attached a letter dated 10.3.2016 with the appeal papers from M/s. Moldpro, addressed to the appellant consequent to the issue of the show cause notice dated 7.1.2016, stating the following:

> *"We hereby inform that we had received Debit Note No. 1 dated 23.4.2011 for Rs. 4,00,000.00 in connection with consultancy charges for development of rubber product, to be developed for our customers.*
>
> *The consultancy was rendered in respect of the goods other than manufactured by your company and has no relation whatsoever with the goods purchased from your company. The consultancy was rendered in altogether different field and product to be developed for our customer. It is reiterated that consultancy was not in connection with the goods purchased from your company.*
>
> *The above is stated in clarification to query raised by excise department. Further, the above statement may be used in any reply or defence or deposition before any Govt. Authority as evidence, as and when require. "*

10. On going through the show cause notice and the impugned OIO. I find that nowhere has the Revenue pinpointed with evidence that the consultancy charges were recovered in respect of goods that were cleared by the appellant to M/s. Moldpro. During the course of the statement, the Director of the appellant. denied it and in the aforementioned letter, the recipient of the goods and the consultancy. has also denied the allegation of the Revenue. With no pinpointed evidence. I find that the case is on a weak footing. The impugned order further states that the 'particulars in the debit note has lead the department to have a reasonable belief to conclude that such charges have been recovered on account of rubber products which have been sold by the appellant to M/s. Moldpro. In matters of taxation, demands are confirmed based on preponderance of probability and not on reasonable beliefs. Further, as I have already stated. the Revenue has not been able to refute the explicit denial of the appellant and the recipient. with any credible evidence.

11. Since Revenue has failed to provide any credible evidence to back their charges, I do not wish to go into the other averments made by the appellant. The impugned OIO dated 30.9.2016. is therefore. set aside. as far as the aforementioned appellant is concerned.

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

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

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

(उमा शंकर)
आयुक्त (अपील्स - I)

Date : 06.07.2017

Attested

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

By RPAD.

To,

M/s. Shrinath Products,
Plot No. 2803, Phase-IV,
GIDC, Vatwa,
Ahmedabad- 382 445.

Copy to:-

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

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