



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

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(32)/75/Ahd-I/2016-17 / 4270-74
Stay Appl.No. NA/2016-17

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-019-2017-18
दिनांक 13.07.2017 जारी करने की तारीख Date of Issue 17/07/2017

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

ग Joint Commissioner, Div-III केंद्रीय उत्पाद शुल्क, Ahmedabad-I द्वारा जारी मूल आदेश सं
35-38/CX-I Ahmd/JC/KP/2016 दिनांक: 11/08/2016, से सृजित

Arising out of Order-in-Original No. 35-38/CX-I Ahmd/JC/KP/2016 दिनांक: 11/08/2016 issued by
Joint Commissioner, Div-III Central Excise, Ahmedabad-I

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

M/s. Meghmani Dyes and Intermediates LLP-Unit.II
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 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 हों।

(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 वेनिर्दिष्ट 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) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हॉस्पिटल कम्पाउण्ड, मेघानी 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. 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 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

This appeal is filed by M/s. Meghmani Dyes and Intermediates Limited, Unit-II, 100% EOU, Plot No. 99, 100/A and 102, Phase-II, GIDC. Vatwa. Ahmedabad (for short "appellant") against OIO No. 35-38/Cx-I Ahmd/JC/KP/2016 dated 11.8.2016 passed by the Joint Commissioner, Central Excise, Ahmedabad-I Commissionerate [for short - 'adjudicating authority'].

2. This appeal is primarily against CENVAT credit which stands disallowed on staff worker and welfare expenses, Group Insurance. Land Revenue, Group Gratuity. Food and Beverages, Employees Insurance, Medi-claim. Insurance (Group Gratuity). Insurance (Accident Policy) and insurance on motor vehicles.. The facts of the case is that based on an audit objection, show cause notices were issued to the appellant. *inter alia*. proposing to disallow CENVAT Credit availed on various items. The notice demanded interest and further proposed penalty on the appellant.

3. Vide the impugned OIO dated 11.8.2016. *supra*. show cause notices dated 29.1.2013, 1.5.2014, 15.10.2014 and 20.1.2015 were decided covering the period from October 2010 to November 2012 and April 2013 to September 2014. The adjudicating authority disallowed the CENVAT credit in respect of the aforementioned services and ordered payment of interest. He also imposed penalty on the appellant. It is against this order that the present appeal is filed.

4. The grounds raised in the appeal are that:-

- (a) the services such as Insurance services. land revenue. staff welfare. etc are related to and in relation to the business of manufacture;
- (b) that the appellant is liable to pay the gratuity under Gratuity Act. 1972. which is obligatory; that in order to provide quality medical service in case of illness/accident and to meet out the gratuity liability as provided under law and to meet the appellants liability towards these legal obligation. the appellant has taken the necessary insurance coverage and paid the premium;
- (c) the primary/main reason for such insurance coverage is to comply with the statutory requirement and not to extend any kind of benefit to employee but its consequential benefit goes to employee; that the main purpose of such service is to meet out the statutory and not for the personal use and consumption by the employee;
- (d) that the vehicle belongs to appellant and is used by the employees for conveyance and movement of people, visit to customer and Government department for business purpose; that it has indirect relation with the manufacturing and business of the appellant;
- (e) regarding credit in respect of staff welfare expenses and food and beverages. sometimes factory and office staff, sit late hours for some urgent work for which employees are offered foods and snacks; that this is in relation to business of manufacturing;
- (f) regarding credit on land revenue – it is being paid in relation to the land where factory is situated and manufacturing activities takes place;
- (g) that these expenditures were done by the appellant in relation to business and to meet their statutory and legal obligation and is therefore not covered under the exclusion clause;
- (h) that they would like to rely on the case of Surani Ceramics Limited [2012(283) EKTJ 388], Reliance Industries Limited [2015(38) STR 217]. Hindustan Zinc Limited [2015(37) STR 608]. Parth Poly Wooven Private Limited [2012(25) STR 4 (Guj)]



- 5
- (i) that as per the TRU circular dated 28.2.2011, services forming part of cost to company cannot confer the benefit of CENVAT credit : while services that the employer provides on voluntary basis which do not form part of CTC would constitute input services on which credit can be availed:
 - (j) that an input service which is meant for the official use or consumption of the employees will still permit CENVAT credit availment:
 - (k) that extended period cannot be invoked: that when all required disclosures were properly made and the Revenue is fully aware about the facts, no allegation of suppression of facts can justifiably be made and intent to avoid payment of duty can be established.

5. Personal hearing in the matter was held on 19.4.2017. Shri Manohar Maheshwari, Sr. General Manager (Commercial), of the appellant appeared and reiterated the grounds of appeal. He submitted copies of cases laws relied upon by the appellant. Shri Hanuman Ram, Superintendent AR-V, Division III, Ahmedabad-I, appeared on behalf of Revenue..

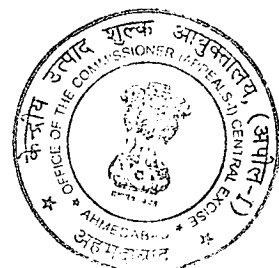
6. I have gone through the facts of the case, the grounds mentioned in the appeal and the oral averments, raised during the course of personal hearing. The main issue to be decided is whether as alleged by the department, the appellant has wrongly availed CENVAT credit on input services or otherwise.

7. I find that the dispute is regarding availment of CENVAT credit in respect of the following [refer para 48.5 and 50 of the impugned OIO] :

- (i) Staff Worker and Welfare Expenses:
- (ii) Group Insurance
- (iii) Land Revenue
- (iv) Group Gratuity
- (v) Food and Beverages
- (vi) Employees Insurance
- (vii) Insurance (mediclaim)
- (viii) Insurance (Group Gratuity)
- (ix) Insurance (Accident Policy)
- (xi) Personal/Vehicle Insurance

8. The adjudicating authority vide her impugned OIO disallowed the CENVAT credit availed by the appellant, on the above items on the following grounds:

- (a) that any service which are meant primarily for the personal use or consumption of employees will not become input service which are directly or indirectly related to the manufacturing process; that the same stand is reinforced after 1.4.2011 by bringing in amendment to the definition of input service by including the exclusion clause:
- (b) that the amended definition clearly excludes health insurance/life insurance or insurance:
- (c) that the definition prior to 1.4.2011 never gave meaning of services used for employees for their personal use which are exclusively impacting self of employees in any form of personal use and the same would not have any effect on activities of employees related to business; that there was no specific mention of any kind of insurance services to be eligible as input service to a manufacturer;
- (d) the general insurance services were excluded from the definition of input service so far they are related to motor vehicle except in cases where motor vehicles is eligible for CENVAT credit as capital goods; that the appellant has himself reversed CENVAT credit to the tune of Rs. 17,244/- for the period from November 2014 to March 2015:



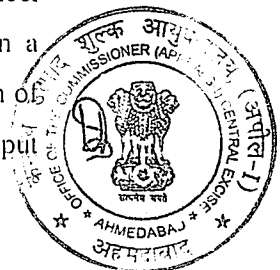
9. I would like to first deal with input service credit availed on motor vehicle insurance. I find that the adjudicating authority has extensively quoted the definition of input service both prior to 1.4.2011 and subsequent thereof. and hence I do not reproduce the same. The definition of input service, clearly states in the exclusion portion that service of general insurance business in so far as they relate to motor vehicles which is not a capital goods can only be taken by a manufacturer of motor vehicle or by an insurance company. The appellant, I find is neither a manufacturer of motor vehicle or an insurance company. Further, CENVAT credit on motor vehicle as capital goods [for the period prior to 1.4.2012] can be availed only if the motor vehicle is registered in the name of service providers, providing the following services:

- a. Courier services
- b. Tour operator services
- c. Rent – a – cab scheme operator services
- d. Cargo handling agency services
- e. Goods Transport Agency services
- f. Outdoor caterer services
- g. Pandal or shamiana contractor .

For the period subsequent to 1.4.2012 also, capital goods credit on motor vehicles can be availed when used in the factory of manufacturer of final products. or for providing output services. Though the appellant in his ground has contended that the vehicles belong to the appellant, he has not specifically stated that they have availed capital goods credit on the same. Since the definition of input service specifically excludes CENVAT credit of input services in respect of motor vehicles except in cases where motor vehicle is eligible for CENVAT credit as capital goods. I agree with the view taken by the adjudicating authority and do not find any plausible reason to interfere with the decision as far as this issue is concerned.

10. Now coming to the next issue. CENVAT credit on insurance services. I find that the appellant has broadly categorised it as medi-claim, group gratuity and accidental insurance coverage.

10.1 Consequent to the amendment in the definition of input service from 1.4.2011, health insurance and life insurance have been excluded from availment of CENVAT credit on input services. Hence, the question of availing credit on the same for the period after 1.4.2011, does not arise. Para 48.5 of the impugned OIO, lists Group Insurance, employees Insurance, Insurance(mediclaim) and Insurance (Accident Policy) as description under which CENVAT credit has also been availed as input service by the appellant. The definition itself bars the appellant from availing CENVAT credit consequent to 1.4.2011 in respect of life insurance and health insurance. Regarding the rest, i.e. employees Insurance, Insurance(mediclaim) and Insurance (Accident Policy), the appellant has not been in a position to prove that these are not meant primarily for the personal use or consumption of employees. As I have already stated consequent to the amendment in the definition of input



service, supra, the question of availment of CENVAT credit on life insurance and health insurance is not allowed.

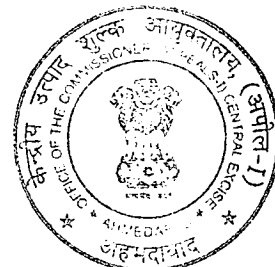
10.2 The appellants contention as listed in para 4. *supra*, in respect of CENVAT credit on group gratuity [refer para 48.5 of OIO] is that as they are liable to pay gratuity under Gratuity Act, 1972, and in order to provide quality medical service in case of illness/accident they had taken insurance coverage and paid the premium. The appellant's further contention is that the primary/main reason for such insurance coverage was to comply with the statutory requirement and not to extend any kind of benefit, to employee.

10.3 Further, I find that the appellant has also availed CENVAT credit on Group Insurance of Rs. 86,072/- during the period from January 2010 to August 2011. The appellant has relied upon the judgement of the Hon'ble Tribunal in the case of Hindustan Zinc Limited [2015(37) STR 608] wherein it was held as follows:

9. As regards, the Group Insurance of all Employees against sickness or accident, the same has been held as Cenvatable by the judgments of Hon'ble Karnataka High Court in the cases of Stanzen Toyotetsu India (P) Ltd. (supra), Micro Labs Ltd. and M/s. Millipore India Ltd. (supra). Moreover, Group insurance of the employees against accident or sickness is the requirement of Section 38 of the Employees State Insurance Act, 1948, which a manufacturer has to comply with and accordingly, this service would have to be treated as a service used in or in relation to the manufacture of final products whether directly or indirectly, as a manufacturer would not be allowed to carry on manufacturing operations unless he complies with the requirements of Section 38 of the Employees State Insurance Act, 1948.

10.4 However, with respect to CENVAT credit availed on group gratuity and group insurance, I do not agree with the contention of the appellant that they are eligible for CENVAT Credit.

11. With respect to the credit availed under the head staff worker and welfare expenses, food and beverages, clearly shows that they were primarily for personal use or consumption of their employees. The appellant has relied on the case of Hindustan Coca Cola Beverages Private Limited [2015(38) STR 129] to substantiate the averment that the CENVAT credit in this respect is available. However, I find that the appellant in the present case has failed to provide any evidence to the effect that the services were used during their normal business operation and not for personal use or consumption of any of their employees. With reference to credit availed on Land Revenue, the appellant has failed to prove that the same falls within the purview of the definition of input service.

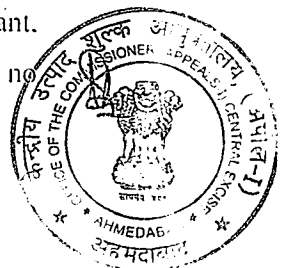


12. In all the above cases the definition of input services, have been amended to exclude such cases. Such exclusion on 1.4.2011 was conscious decision on part of the legislature having knowledge of judicial decisions on such subject, yet it chose to exclude these items from the definition of input service and wisdom of the legislature cannot be questioned in the guise of interpretation. Moreover the interpretation cannot add words to the definition, where definition is unambiguous and crystal clear. The Hon'ble High Court of Bombay in the case of Nicholas Piramal (India) Limited [2009(244) ELT 321 (Bom)], has on the question of interpretation of Rules, made the following observation:

- *We may only mention that hardship cannot result in giving a go-by to the language of the rule and making the rule superfluous. In such a case it is for the assessee to represent to the rule making authority pointing out the defects if any. Courts cannot in the guise of interpretation take upon themselves the task of taking over legislative function of the rule making authorities. In our constitutional scheme that is reserved to the legislature or the delegate.*
- *Hardship or breaking down of the rule even if it happens in some cases by itself does not make the rule bad unless the rule itself cannot be made operative. At the highest it would be a matter requiring reconsideration by the delegate.*
- *It is never possible for the Legislature to conceive every possible difficulty. As noted a provision or a rule can occasion hardship to a few, that cannot result in the rule being considered as absurd or manifestly unjust.*
- *In our opinion, the rule must ordinarily be read in its literal sense unless it gives rise to an ambiguity or absurd results.*

I find that the Hon'ble Tribunal's had pronounced eligibility of CENVAT credit on various items, before 2011. Despite the Legislature being aware of these judgements/orders, yet it chose to restrict the credit by changing the eligibility in 2011, by excluding these items. Hon'ble Supreme Court has very categorically stated that "Courts cannot add words to a statute or read words into it which are not there" (Parmeshwaran Subramani [2009(242)ELT 162(SC)]). Moreover, in the guise of interpretation, no intention can be added, when intention of legislature is very clear. In view of the foregoing, I agree with the view taken by the adjudicating authority that the CENVAT credit was wrongly availed by the appellant as far as this issue is concerned.

13. On the question of invocation of extended period, I agree with the finding of the adjudicating authority. The appellant's contention that details of CENVAT credit availed was disclosed in the monthly return ER-2 is not correct. The details as to on which expenses, input service credit was availed, could only be ascertained after the appellant was audited. Therefore, I do not find any merit in the submission and hence there is no

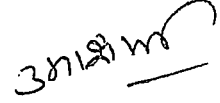


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reason to interfere with the impugned order, as far as the question of invocation of extended period is concerned.

14. In view of the foregoing, the impugned OIO dated 11.8.2016. is upheld and the appeal is rejected.

15. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
15. The appeal filed by the appellant stands disposed of in above terms.



(उमा शंकर)

आयुक्त (अपील्स - I)

Date: 13/07/2017.

Attested



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

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Copy to:-

1. The Chief Commissioner, Central Excise Zone. Ahmedabad.
2. The Principal Commissioner, Central Excise. Ahmedabad-I
3. The Addl./Joint Commissioner. (Systems). Central Excise. Ahmedabad-I
4. The Dy. / Asstt. Commissioner. Central Excise. Division- III. Ahmedabad-I.
- ✓ 5. Guard file.
6. P.A

