F.No.195/759/13-RA

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Mumbai-400 005

F.No.195/759/13-RA/67 Date of Issue : 09.04.2018

ORDER NO. 111 /2018-CX (WZ) / ASRA / MUMBAI/ DATED 28.3.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA , PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s Aarti Industries Ltd, 71, Udyog Kshetra, 2nd Floor, Mulund- Goregaon Link Road, Mumbai - 400080.

Respondent : Deputy Commissioner of Central Excise (Rebate), Mumbai-III.

Subject : Revision Application filed under Section 35EE of the Central Excise Act, 1944 against Order-in-Appeal No. BC/687/MUM-III/2012-13 dated 28.03.2013 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.

ORDER

This revision application is filed by M/s Aarti Industries Limited, 71, Udyog Kshetra, 2nd Floor, Mulund-Goregaon Link Road, Mulund, Mumbai - 400080 (hereinafter referred to as "the applicant") against the Order-in-Appeal No. BC/687/MUM-III/2012-13 dated 28.03.2013 passed by the Commissioner (Appeals) of Central Excise, Mumbai-III.

2. The issue in brief is that the applicant M/s Aarti Industries Ltd, a merchant exporter situated at 71, Udyog Kshetra, 2nd Floor, Mulund-Goregaon Link Road, Mumbai – 400080 had procured excisable goods from M/s Abhilasha Texchem Pvt Ltd, Plot No. M-7, MIDC, Tarapur, Dist. Thane - 401501 vide ARE-1 No.19/11-12 dated 13.02.2012 and Invoice No. 318/13.02.2012 and exported the same vide Shipping Bill No. 7558739 /14.02.2012. Subsequent to the exports the applicant preferred rebate in respect of the said export vide claim No. 96/16.05.2012. The original adjudicating authority rejected the rebate claim on the following grounds:-

(a) The original, duplicate and triplicate copies of ARE-1 No. 19/11-12 are overwritten and corrected.

(b) The original and duplicate copies of the ARE-1 shows the debit entry as 614/13.02.2012 and the triplicate copy indicates debit entry No. 577/30.01.2012.

(c) Due to tampering of original and duplicate copies of ARE-1, the same could not be co-related with the triplicate copy.

3. Being aggrieved by the above mentioned Order-in-Original, the applicant filed appeal before Commissioner of Central Excise (Appeals), Mumbai-III. The Commissioner (A) rejected the appeal of the applicant on the following grounds:-

(a) Both Shipping Bill No. 7336261/30.01.2012 and 7558739/14.02.2012 bear ARE-1 No.19/2011-12.

(b) Find minor difference in the way the number 19 is written in the copies of the ARE-1. When two copies are submitted, there cannot be any difference in the content or in the way numbers are written between the two copies.

(c) The wrong address of the place where the rebate claim is intended to be filed is in clear violation of the mandatory requirement in Para 8.2. of Chapter 8 of CBEC's Manual of Supplementary Instructions 2005 read with Rule 18 of Central Excise Rules, 2004. This requirement is more important as there is every possibility of the rebate being claimed at two different places for the same consignment. Records do not indicate any letter from Maritime Commissioner, Raigad stating that no rebate claim is filed in respect of the consignment in question.

(d) Declaration of the exporter himself saying that they have no objection if refund is paid to him has no meaning, since the said declaration ought to have come from the manufacturer.

4. Being aggrieved the applicant filed revision application against the impugned Order in Appeal under Section 35 EE of the Central Excise Act, 1944 before the Central Government on following grounds:

4.1 The goods have been exported upon payment of duty and the duty is debited in the RG-23 Part-A Register as duly attested by the jurisdictional Range Officer. Hence the rebate claim should be allowed. It is the statutory right vested in the merchant exporter to claim rebate as per Rule 18 of the Central Excise Rules, 2002 read with Notification No.19/2004-CE (NT) dated 06.09.2004. They relied upon the judgment in the case of Bharat Chemicals - 2004 (170) ELT

568 (Tri-Mumbai), M.F. Rings and Bearing Races Ltd – 2000 (119) ELT 239 (Tribunal) and Siddhartha Tubes Ltd - 1999 (114) ELT 1000 (Tribunal).

4.2 Fact of export of goods and duty paid thereon is not disputed. It has been held in M/s A.C. Mehta - 2010 (254) ELT 235 (Bom) and M/s Indo Amines Ltd – 2012 (284) ELT 147 (GOI) that once the payment of duty and export of goods is established refund shall be granted.

4.3 They have been granted rebate against ARE-1 No. 19/11-12 vide Order-in-Original dated 28.02.2013 by the Deputy Commissioner (Rebate) in refund claim No.747/30.11.2012. There has been two duty debits against two separate rebate claims, one vide Debit Entry No. 577 dated 30.01.2012 for which rebate claim No. 747 dated 30.11.2012 was submitted. The second debit vide Entry No. 614 dated 13.02.2012 is in respect of which the present rebate claim No. 96/16.05.2012 was submitted. In the following case laws the Tribunal has held that substantive right given to an exporter should not be denied on the ground of procedural lapse:-

a. ATMA Tubes Products Ltd - 1998 (103) ELT 270 (T).
b. Modern Process Printers – 2006 (204) ELT 632 (GOI).
c. COFTAB Exports – 2006 (205) ELT 1027 (GOI).

4.4 The 'No Objection Declaration' which is required for the rebate claim is correctly given by M/s Abhilasha Texchem Pvt Ltd, manufacturers of the export goods.

4.5 In a number of cases the Government of India has allowed the applicant to take re-credit in cases where rebate is denied.

5. A personal hearing in the case was held on 26.02.2018. Shri Prasannan S Namboodiri, Advocate and Shri D.B. Bhalerao, Consultant appeared on behalf of the applicant. Shri A.N. Kamble, Supdt. Div.IV GST, Navi Mumbai Commissionerate, appeared on behalf of the respondent. The applicant reiterated the submissions filed through RA, written brief and 2 set of papers. In the additional submission tendered during the personal hearing it was contended as under:-

5.1 It is not a case of deliberate tempering of ARE-1 or mismatch of the manner in which the number is mentioned on the original & duplicate copy of ARE-1 when compared with triplicate copy thereof. In fact, the matter is related to two consignments of export shipments both bearing the same ARE-1. The first consignment removed from the factory of manufacturer M/s Abhilasha Texchem Pvt Ltd was exported vide Shipping Bill No. 7336261/30.01.2012 and the rebate thereof was sanctioned vide Order No. 288R/VKJ/DC(RC)/M-III/12-13 dated 28.02.2013 (annexed to the application as Annexure 8). The details of this export consignment is as under:-

Rebate Claim No. & Date.	**Invoice No. & Date**	**ARE-1 No. & Date.**	**Shipping Bill No. & Date.**	**Amount**	**Bill of Lading No.**	**Mate Receipt No.**
747/30.11.2012.	301/30.01.2012	19/30.01.2012	7336261/30.01.2012	160680	2560/JNP01848 dated 08.02.2012	53029 dated 08.02.2012

5.2 Due to an inadvertent error even the next consignment was also removed for export from the factory of the manufacturer M/s Abhilasha Texchem Pvt Ltd vide ARE-1 No. 19/13.02.2012 but exported vide Shipping Bill No. 7558739/14.02.2012. The present application concerns rejection of rebate claim in respect of this export consignment. Since the shipping bill number and [illegible] other

particulars as detailed in the table below were different from the earlier export consignment, it can be clearly determined that it was a case of repeated use of the same number while generating the ARE-1. Instead of using the number 21/13.02.2012 on the ARE-1 the number 19/13.02.2012 was inadvertently written thereon:-

Invoice No. & Date	**ARE-1 No. & Date.**	**Shipping Bill No. & Date.**	**Amount**	**Bill of Lading No.**	**Mate Receipt No.**
318/13.02.2012	19/13.02.2012	7558739/14.02.2012	160680	2560/JNP02421 dated 21.02.2012	64323 dated 21.02.2012

5.3 It can be observed from the above that the entire confusion in the matter has occurred only on account of repeated use of Sr. No. 19 on more than one ARE-1 and submission of triplicate copy of the first ARE-1 bearing date 30.01.2012 along with the rebate claim of the consignment exported vide Shipping Bill No. 7558739/14.02.2012 (the present rebate claim). It is for this reason that the original adjudicating authority found different Debit Entry number on the original/duplicate copy of the ARE-1 when compared with the debit entry number on the triplicate copy. Even the observation of the learned Commissioner (Appeals) that the manner of writing number "19" on the original/duplicate when compared with triplicate copy of ARE-1 also supports the above view that it is a case of use of the same number on more than one ARE-1.

5.4 The learned original adjudicating authority as well as the learned Commissioner (Appeals) failed to observe that although both Shipping Bill No. 7336261/30.01.2012 and 7558739/14.02.2012 bear ARE-1

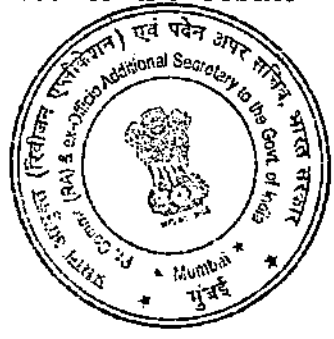
No.19/2011-12, the ARE-1 in the first Shipping Bill was dated 30.01.2012 and in the second Shipping Bill the ARE-1 was dated 13.02.2012. The ARE-1 number and date on the original/duplicate copy of ARE-1 bearing debit entry as 614/13.02.2012 was 19/11-12 dated 13.02.2012 and the triplicate copy having debit entry No. 577/30.01.2012 was bearing ARE-1 Number 19/11-12 dated 30.01.2012.

5.5 As regards the finding of the learned Commissioner (Appeals) that declaration of the exporter himself saying that they have no objection if refund is paid to him has no meaning, since the said declaration ought to have come from the manufacturer and hence is in violation of the mandatory requirement as laid down in Para 8 of CBEC's Manual of Supplementary Instructions 2005 read with Rule 18 of Central Excise Rules, 2004, the applicant submit that the learned authority failed to consider that it was a case of export by the applicant as a merchant exporter. The export goods were procured from M/s Abhilasha Texchem Pvt Ltd and the ARE-1 was signed by both the applicant as well as M/s Abhilasha Texchem Pvt Ltd. The declaration about no objection is by M/s Abhilasha Texchem Pvt Ltd in favour of the applicant.

5.6 As regards the ground for rejection of the rebate claims that wrong particulars of the rebate sanctioning authority is mentioned, the applicant would invite attention to Clause (vii) of Para 3 (b) – Presentation of claim for rebate to Central Excise - of Notification No. 19/2004-CE (NT) dated 06.09.2004. As per this provision the claim of rebate can be presented either before the AC/DC having jurisdiction over the factory of manufacture or before the Maritime Commissioner.

5.7 The applicant further submit that the Office of the Maritime Commissioner, Raigad is entrusted with the work of processing and payment of rebate/refund claims in respect of exports made through Nhava Sheva. In the present case the goods were exported from ICD Mulund and the proper authority for claiming refund/rebate in respect of such exports is the Office of Maritime Commissioner of Central Excise, Mumbai-III, Thane. The applicant would, therefore, submit that the rebate claims cannot be rejected on this ground, since non-mentioning of the correct name and address of the rebate sanctioning authority or any errors therein would be a procedural lapse for which substantive benefit of rebate cannot be denied, more so when the fact of payment of duty on the excisable goods and its export is not in doubt. The applicant would further state that since the goods were exported from Mulund ICD there is no question of claiming rebate from Maritime Commissioner, Raigad having jurisdiction only in respect of exports made from Nhava Sheva. Hence, the ground of rejection in the impugned order that there is no letter from Maritime Commissioner, Raigad as regards not claiming rebate in respect of the subject consignment, cannot be sustained.

5.8 It is a settled law that substantive benefits cannot be denied on account of minor procedural infractions. Procedure has been prescribed to facilitate verification of substantive requirements. The core aspect or the fundamental requirement for grant of rebate is manufacture and subsequent export of excisable goods. As long as this requirement is met, other procedural deviations can be condoned. Once the fact is established that the duty paid excisable goods cleared from the place of its manufacture for export are actually exported, the failure to observe the procedural norms, if any, can be considered for waiver. The mentioning of the name and address of the rebate



sanctioning authority is not a substantive/mandatory condition but is just procedural in nature. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve. The authority before which the rebate claims are required to be preferred would depend upon the place of import of the excisable goods and not on the description available in the ARE-1 in this regard. The format of ARE-1 prepared at the time of removal of the goods does not specify the port from which the goods are to be exported and hence the decision to the export the goods from any port or airport in India are left to the discretion of the exporter.

5.9 The requirement of mentioning the name and address of the authority before whom the rebate claim is proposed to be preferred is not a mandatory condition specified in the Notification No. 19/2004-CE (NT) dated 06.09.2004, but only forms a part of the format of the ARE-1 and hence violation thereof cannot be considered as substantive/mandatory in nature. In this regard reliance is placed on the ruling in the case of Amira Foods India Ltd - 2013 (290) E.L.T. 129 (G.O.I.) and Alcon Biosciences Pvt Ltd - 2012 (281) E.L.T. 732 (G.O.I.).

5.10 As per para 8.4 of Part I of Chapter 8 of the CBEC's Central Excise Manual, the learned adjudicating authority was only required to establish the duty paid nature of goods and its export. In the present case neither of these was in dispute. The duty paid nature of goods is clearly established from the Central Excise invoice issued for clearance of goods for export on payment of duty. Hence, the learned authority committed grave error by rejecting the rebate claim on frivolous grounds and the learned Commissioner (Appeals) also erred

in upholding the order of the original adjudicating authority. In this regard reliance is placed on the ruling of Government of India (through Joint Secretary, Department of Revenue, Ministry of Finance) in the case of Coftab Exports – 2006 (205) ELT 1027 (GOI) and on Aventis Pharma Ltd - 2012 (285) ELT 151 (GOI).

5.11 It can be observed from the impugned order that the deficiencies highlighted are more in the nature of procedural or technical infraction. When goods exported have suffered duty and export of such duty paid goods is not in dispute, the rebate claims cannot be denied on account of procedural or technical infraction. The scheme of providing rebate of duty paid on export goods under Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-CE (NT) dated 06.09.2004, is a reward to the exporters by the Government of India for the foreign currency which these exporters bring into the Country. Besides, the incentive scheme is extended to the exporters with a view to ensure that taxes/duties are not exported along with the goods. Such incentives also help the exporters in selling their goods at competitive prices and thus withstand the competition in the international market. If the exporters are denied such benefits on procedural grounds it will lead to a situation where the Central Excise duty paid on such export goods by the manufacturer/exporter are retained by the Government with consequential export of goods along with taxes.

5.12 There are no provisions under Section 11B of the Central Excise Act, 1944 which empowers or permits the Central Government to retain the amount of refund (refund also includes "rebate of duty paid on exported goods" as per Explanation (A) to the said provisions). Even the provisions of unjust enrichment do not find applicability to

exports under claim of rebate. In this regard reliance is placed on the judgment in the case of M/s Ford India Pvt. Ltd - 2011 (272) ELT 353 (Mad) and on Vinergy International Pvt Ltd – 2012 (278) ELT 407 (GOI). Further reliance is placed on the following case laws:-

a. Alcon Biosciences Pvt Ltd - 2012 (281) E.L.T. 732 (G.O.I.).
b. Uttam Steels Limited reported in 2003 (158) ELT 0274 (Bom).
c. Union of India vs. Suksha International &Nutan Gems &Anr reported in 1989 (39) ELT 503 (SC).
d. Union of India vs. A.S. Narasimhalu reported in 1983 (13) ELT 1534 (SC)
e. Mangalore Chemicals & Fertilizers Ltd reported in 1991 (55) ELT 437 (SC).
f. Sanket Industries Ltd - 2011 (268) E.L.T. 125 (G.O.I.).
g. Birla VXL Ltd - 1998 (99) E.L.T. 387 (Tri).
h. Alfa Garments - 1996 (86) E.L.T. 600 (Tri.).
i. T.I. Cycles - 1993 (66) E.L.T. 497 (Tri).
j. Atma Tube Products - 1998 (103) E.L.T. 207 (Tri.).
k. Creative Mobus - 2003 (58) RLT 111 (GOI).
l. Ikea Trading India Ltd - 2003 (157) E.L.T. 359 (GOI).
m. CCE vs. Gupta Soaps - 1999 (111) E.L.T. 720 (Tribunal.
n. Jubilant Organosys Ltd - 2012 (286) E.L.T. 455 (G.O.I.).

6. Government has carefully gone through the relevant case records available in the case files, the revision application, oral and written submissions made during the personal hearing and have perused the impugned Order in Original and Order in Appeal.

7. Government observes that the applicant had exported two consignments of goods after procuring the same from M/s Abhilasha Texchem Pvt. Ltd. and

preferred two rebate claims in respect of the said exports. Government finds that the original adjudicating authority had rejected the rebate claim No. 96/16.5.2012 in respect of Shipping Bill No. 7558739 dated 14.02.2012 on the following grounds:

(a) The original, duplicate and triplicate copies of ARE-1 No. 19/11-12 are overwritten and corrected.

(b) The original and duplicate copies of the ARE-1 shows the debit entry as 614/13.02.2012 and the triplicate copy indicates debit entry No. 577/30.01.2012.

(c) Due to tampering of original and duplicate copies of ARE-1, the same could not be co-related with the triplicate copy.

The first appellate authority have conferred with the view of the original adjudicating authority but have also rejected the appeal on the ground that wrong address of the place where the rebate claim is intended to be filed was mentioned in the ARE-1. Another ground on which the appeal was rejected by the Commissioner (Appeals) is that there was no proper declaration from the manufacturer indicating No Objection if refund is paid to the Merchant Exporter.

8. Before proceeding any further, Government finds it necessary to examine the relevant documents in respect of both the export transactions. On examination of the concerned documents in respect of export transaction for which rebate claim No. 747/30.11.2012 and 96/16.05.2012 were preferred, Government observes that except for the ARE-1 number other details of these two transactions are different. The relevant details of these two export transaction are as under:-

Rebate Claim No. & Date.	Invoice No. & Date	ARE-1 No. & Date.	Debit Entry No. & Date	Shipping Bill No. & Date.	Amount (in Rs.)	Bill of Lading No.	Mate Receipt No.
747/ 30.11.2012.	301/ 30.01.2012	19/ 30.01.2012	577/ 30.01.2012	7336261/ 30.01.2012	160680	2560/JNP01 848 dated 08.02.2012	53029 dated 08.02.2012
96/ 16.05.2012	318/ 13.02.2012	19/ 13.02.2012	614/ 13.02.2012	7558739/ 14.02.2012	160680	2560/JNP02 421 dated 21.02.2012	64323 dated 21.02.2012

9. Government finds that although the same serial number i.e. 19/2011-12 was used for the ARE-1 of both the exports, the date of the ARE-1 pertaining to Shipping Bill No.7336261 was 30.01.2012 whereas that in respect of Shipping Bill No.7558739 was 13.02.2012. It is observed from the above table that even the Invoice Number and date and the Debit Entry number in respect of both these export consignments are different. Hence, the Government agrees with the contention of the applicant that it was an inadvertent case of repeated use of same serial number while preparing the ARE-1 for the said export transactions. However, such repetition of serial number in the ARE-1 cannot be a ground for rejection of the rebate claim when the two transactions of exports are distinct from each other as regards other particulars such as date on the ARE-1, Shipping Bill Number, Invoice Number and date, debit entry number, Bill of Lading particulars, Mate Receipts etc.

10. Government observes that the impugned rebate claim is in respect of an export transaction totally different from the transaction for which the rebate claim no.747 dated 30.11.2012 was preferred, except for the ARE-1 number being common in both the rebate claims. Government also finds that neither the original adjudicating authority nor the first appellate authority have disputed export of duty paid goods under the Shipping Bill No.7336261 dated 30.01.2012 and 7558739 dated 14.02.2012. Even the fact of payment of duty in respect of these two consignments of exports has also not been questioned. Moreover, Government observes that rebate claim no.747 dated 30.11.2012 has already been sanctioned by the Deputy Commissioner (Rebate) Central Excise, Mumbai-III

Commissionerate vide Order in Original No. 204R/VKJ/DC(RC)/M-III/12-13 dated 22.12.2012.

11. Government also observes that the original adjudicating authority has correlated the original and duplicate copy of ARE-1 No. 19/2011-12 dated 13.02.2012 with the triplicate copy of ARE-1 No.19/2011-12 dated 30.01.2012 and hence found that the debit entry number mentioned on the said original and duplicate copy is different from that on the triplicate copy. This also explains the observation of the original adjudicating authority that the original and duplicate copies of ARE-1 cannot be co-related with the triplicate copy. As regards the observation that the ARE-1 No. 19/11-12 dated 13.02.2012 is overwritten and corrected, Government observes that there is in fact an overwriting in the number of the ARE-1, but the same is only to the extent that the number '9' is overwritten on the ARE-1 No. 19/11-12 dated 13.02.2012 whereas there is no overwriting on ARE-1 No.19/2011-12 dated 30.01.2012.

12. As regards mentioning of wrong address of the place where the rebate claim was intended to be filed it is observed that although the authority before whom the rebate claim was to be filed was indicated in the ARE-1 as Maritime Commissioner, Raigad, the claim was preferred in the Office of Maritime Commissioner, Mumbai-III. It is further observed that as per clause (viii) of Para 3(b) of Notification No.19/2004-CE (NT) dated 06.09.2004, rebate claim of duty paid on excisable goods which are exported can be filed either before the Deputy/Assistant Commissioner of Central Excise having jurisdiction over the factory of manufacturer or warehouse or before Maritime Commissioner. Government also finds that the goods were exported from ICD Mulund and the jurisdiction for sanction of rebate claims for exports made from ICD Mulund was vested with Maritime Commissioner, Mumbai-III and not with Maritime Commissioner, Raigad who has jurisdiction in respect of exports made through Nhava Sheva. Moreover, mentioning wrong address of the authority before whom the rebate claim was to be filed cannot be a sustainable ground for rejection of

rebate claim even on the reason assigned by the first appellate authority in the impugned order. Further, the Notification No.19/2004-CE(NT) dated 6.9.2004 which grants rebate of duty paid on the goods, laid down the conditions and limitations in paragraph (2) and the procedure to be complied with in paragraph (3). The fact that the Notification has placed the requirement of "presentation of claim for rebate to Central Excise" in para 3(b) under the heading "procedures" itself shows that this is a procedural requirement. Such procedural infractions can be condoned.

13. Government further finds that in case of merchant exports ARE-1 is in fact filed jointly by both the merchant exporter and manufacturer. The declaration "We have No Objection if excise refund is paid to Aarti Industries Limited, Mumbai" as appearing on the ARE-1 is evidently by the manufacturer and cannot be attributed to have been made by the applicant.

14. Government finds that the deficiencies observed by the original adjudicating authority and by the first appellate authority are merely of procedural or technical nature. In cases of export, the essential fact is to ascertain and verify whether the goods have been exported. If the same can be ascertained from substantive proof in other documents available for scrutiny, the rebate claims cannot be restricted by narrow interpretation of the provisions, thereby denying the scope of beneficial provision. Mere technical interpretation of procedures is to be best avoided if the substantive fact of export is not in doubt. In this regard the Government finds support from the decision of Hon'ble Supreme Court in the case of Suksha International – 1989 (39) ELT 503 (SC) wherein it was held that an interpretation unduly restricting the scope of beneficial provision is to be avoided so that it may not take away with one hand what the policy gives with the other. In UOI vs. A.V. Narasimhalu – 1983 (13) ELT 1534 (SC), the Apex Court observed that the administrative authorities should instead of relying on technicalities, act in a manner consisted with the broader concept of justice. In fact, in cases of rebate it is a settled law that the procedural infraction of Notifications, Circulars etc., are to be condoned if exports have really taken place, and that substantive benefit

cannot be denied for procedural lapses. Procedures have been prescribed to facilitate verification of substantive requirement. The core aspect or fundamental requirement for rebate is the manufacture of goods, discharge of duty thereon and subsequent export.

15. In view of the above discussions and findings, Government holds that the rebate claim of Rs.1,60,680/- (Rupees One Lakh Sixty Thousand Six Hundred and Eighty only) corresponding to Invoice No. 318/13.02.2012, ARE-1 No. 19/11-12 dtd. 13.02.2012 and Shipping Bill No 7558739 dated 14.02.2012 is admissible to the applicant in the instant case under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004. Government therefore sets aside the impugned order-in-appeal and allows the revision application.

16. The revision application succeeds in terms of above with consequential relief.

17. So ordered.

28/3/18

(ASHOK KUMAR MEHTA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 111 /2018-CX (WZ)/ASRA/Mumbai DATED 28.3.2018.

To,
M/s Aarti Industries Ltd,
71, Udyog Kshetra, 2nd Floor,
Mulund-Goregaon Link Road,
Mumbai - 400080.

True Copy Attested

28/3/18

एस. आर. हिरूलकर
S. R. HIRULKAR
(A C)

Copy to:

1. The Commissioner of CGST & Central Excise, Navi Mumbai, 16th Floor, Satra Plaza, Palm Beach Road, Sector-19D, Vashi, Navi Mumbai – 400705.
2. The Commissioner (Appeals), CGST & Central Excise, Raigad.
3. The Deputy/Assistant Commissioner (Rebate), GST & CX Navi Mumbai Commissionerate.
4. Sr. P.S. to AS (RA), Mumbai.
5. Guard File.
6. Spare Copy.