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GOVERNMENT OF INDIA
MINISTRY OF FINANACE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.No.195/1134/12-RA, 195/633-636/13-RA,
195/637/13-RA, 195/378/14-RA /170

Date of Issue: 01.05.2018.

ORDER NO.136-142 /2018-CX (WZ)/ASRA/MUMBAI DATED 27.04. 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.

Sl.No.	Revision Application No.	Applicant	Respondent
1.	195/1134/12-RA	M/s Maha Shakti Coke (A Unit of Saurashtra Fuels Pvt. Ltd.), Dist: Kutch	Commissioner (Appeals-I), Customs & Central Excise, Rajkot.
2.	195/633-636/13-RA	-Do -	-Do -
3.	195/637/13-RA	-Do -	-Do -
4.	195/378/14-RA	-Do -	-Do -

Subject : Revision Applications filed, under Section 35EE of the Central Excise Act, 1944 against the following Orders-in-Appeal passed by the Commissioner (Appeals-I), Rajkot:-

(1) Order-in-Appeal No. 372/2012 /COMMR(A)/RBT/RAJ dated 21.06.2012.

(2) Order in Appeal No. 159 to 162 /2013 (Raj) CE / AK / Commr (A) /Ahd dated 08.04.2013.

(3) Order in Appeal No. 4/2013(RAJ) CE/AK/Commr (A) dated 24.01.2013.

(4) Order in Appeal No. RJT-EXCUS-000-APP-169-14-15 dated 08.08.2014

ORDER

The seven revision applications are filed by M/s Maha Shakti Coke (A Unit of Saurashtra Fuels Pvt. Ltd.),Dist. Kutch, (hereinafter referred to as "the applicant") against the Order-in-Appeals (listed below) passed by the Commissioner (Appeals-I), Rajkot.

Sr.No.	Revision Application No.	Order in Appeal No.
1.	195/1134/12-RA	372/2012/COMMR(A)/RBT/RAJ dated 21.06.2012.
2.	195/633-636/13-RA	159 to 162 /2013 (Raj) CE / AK / Commr (A) /Ahd dated 08.04.2013
3.	195/637/13-RA	Order in Appeal No. 4/2013(RAJ) CE/AK/Commr (A) dated 24.01.2013
4.	195/378/14-RA	RJT-EXCUS-000-APP-169-14-15 dated 28.08.2014.

2. The issue in brief in all the aforesaid revision applications is that the applicant, M/s Maha Shakti Coke, Mundra as a manufacturer exporter, as well as through its merchant exporter M/s Saurashtra Fuels Pvt. Ltd., Mumbai had filed rebate claims of Central Excise duty paid on excisable goods viz. " Metallurgical Coke" (herein after referred to as "excisable goods") with the Assistant Commissioner, Central Excise Division, Gandhidham-Kutch which were sanctioned as shown at Sr. No. 1 to 5 of the Table A below. While sanctioning the claims the adjudicating authority rejected the rebate claims on account of shortage in the balance quantity exported. As regards Sr.No. 6 the excisable goods were cleared for export by the applicant under Letter of Undertaking (LUT). However, during the scrutiny of the papers submitted by the applicant for Acceptance of Proof of export, a short shipment of quantity of 925.086 MT involving duty of Rs 11,49,669/- (Rupees Eleven Lakh Forty Nine Thousand Six Hundred and Sixty Nine only) was noticed and the same was confirmed alongwith interest and penalty

from the applicant vide Order in Original No. 100/ADC/MG/2014 dated 15.01.2014:-

Sl. No.	Order in Original No & date	Rebate claimed Rs.	Quantity cleared from Factory Mts.	Export quantity as per Shipping Bill Mts.	Quantity short shipped Mts	Amount of rebate rejected on quantity short shipped Rs.
1.	1470/2011-12 dated 06.01.2012	5,45,35,465/-	50108.70	49499.446	609.254	6,67,495/-
2.	180/2012-13 dated 22.05.2012	4,91,58,296/-	44510.360	42000.100	2510.260	27,72,390/-
3.	249/2012-13 dated 11.06.2012	5,45,54,231/-	50890.740	49300.499	1590.241	17,10,009/-
4.	486/2012-13 dated 24.08.2012	1,40,32,601/-	11499.860	11000.000	499.860	6,09,950/-
5.	487/2012-13 dated 24.08.2012	6,10,14,262/-	52015.910	49500.000	2515.910	29,51,143/-
6.	1726/2011-12 dated 09.03.2012	5,13,52,377/-	49719.57	49340.997	378.573	4,44,033/-
7.	100/ADC/MG/2014 dated 15.01.2014	Export under LUT	--	----	925.086	11,49,669/-

3. Being aggrieved with the above, the respondent preferred appeals with the appellate authority, viz. Commissioner (Appeals-I), Rajkot who, vide impugned appellate orders referred in para 1 above upheld the aforestated Orders in Original and dismissed the appeals filed by the applicant.

4. Being aggrieved, the applicant filed aforementioned Revision Application against the impugned Orders stating that:-

4.1 The observation of the appellate Authority is without basis and even contrary to the legal positions and therefore impugned Order-in-Appeal become invalid, without any legal basis and therefore must be quashed in the interest of justice.

4.2 The observation of the Commissioner (Appeal) that the appellant had not able to produce any concrete documentary evidence to prove his claim despite that the appellant had produced the various certificates of a Survey Agency having international repute that was responsible supervision, handling, quality' and analysis of the cargo. The legality of certificates as issued by the Survey Agency is evident from the fact that:

a. The Survey Agency had conducted the draught survey of the whole vessel and based on which report, the EP copy of the shipping bill was finalized by the proper officer of the customs. The Customs officer relied on the certificate and various assessment were completed on the basis of such certificates.

b. On the basis of the certificate as issued by the Agency, the master of vessel issued the mate receipt in respect of exported goods.

c. On the basis of the Certificate issued by the Survey Agency, the appellant had issued Commercial invoice and after given effect of excessive moisture content, the final value of the commercial invoice is determine and on the basis of the said Commercial invoice, FEMA compliance was effected under FOREIGN EXCHANGE MANAGEMENT ACT, 1999.

d. The certificate as issued by the survey agency is also acceptable in the international trades of the product. The agency given certificate almost whole consignment as exported from Kandla and Mundra Port.

4.3 The certificate issued by the Survey Agency M/s IGI Pvt Ltd have the legal validity and such certificate become necessary and should be considered as part of the assessment procedure when the export assessment were done by the proper officer of Customs, then such certificate can also be and must be relied upon while granting the various exemption to the assessee.

4.4 The contention of both the Adjudicating Authority and the Appellate Authority that while granting the rebate, various certificate as issued by the Survey Agency M/s IGI Pvt Ltd cannot relied upon is clearly wrong, invalid and must be considered as illegal and therefore the Order-in-Original as well

as the Order-in-Appeal must be quashed and the consequential relief, as may be deemed fit may be granted to the appellant.

4.5 Commissioner (Appeal) wrongly observed that the loss due to moisture content is not allowable under ant rules/act/law or any circular/clarifications etc. the Act/rules governing the rebate nowhere specified the remedies for the goods loss due to moisture content as well as transportation handling loss. Further he also distinguished the case laws as cited by the Appellant in the appeal memorandum and stated that the cases are not related to the rebate claim therefore the same cannot be relied in the present case. Therefore, he upheld the order passed by the Adjudicating Authority.

4.6 this is the settled legal position that the losses due to natural causes are considered and even excise duties are not levied in the Central Excise Act. Further the spirit of cases as cited before the Hon'able Commissioner (Appeal) are really identical to the present case.

The cited cases detailed are as follows: -

a. in the case of BPL Display Devices Ltd. [2004(174) ELT 5 (SC)], the Supreme court held that there cannot be denial of exemption if the inputs were imported for use in the manufacture of specified goods, shortage/leakage/damage for such inputs during transit the exemption is not deniable. Therefore the spirit is that the exemption should not be denial on the ground that the imported goods are not used in the manufacture. The court held that the transportation losses are natural therefore the exemption must be granted to the assessee. Similarly, in the present case of appellant, since the losses are natural losses therefore the exemption as contained in the notification 19/2004'-CE(NT) read with rule 18 of the Central Excise Rules, 2002 should be available even on the goods losses due to natural causes.

b. In the case of M/s Indian Metals & Ferro Alloys Ltd Vs CCE. C. & ST, Bhubaneswar-I [2010 (249) ELT 548 (Tri - Kolkata)] wherein the Tribunal Kolkata had fully relied on the said decision and set aside the demand and held that as no allegation was made that the impugned Coke diverted for other purpose, therefore the ratio of the decision of Supreme

Court is fully applicable and therefore the appeal of the assessee was allowed. This case is also related to the product COKE and the tribunal even considered the matter and observed that there shall be 5% loss due to moisture and transportation therefore the losses are considered and full exemption was granted to the assessee.

c. In the case of CCE, Chennai Vs Bhuwalka Steel Industries Limited reported at 2010 (249) E.L.T. 218 (Tri. - LB) the larger bench of Tribunal held that as the differences in the weight of input is ignorable as per tolerance limit therefore the CENVAT Credit are allowed full and not proportionate. Tolerance for hygroscopic, volatile and such other cargo to be allowed as per industry norms excluding unreasonable or exorbitant claims. No hard and fast rule can be laid down for dealing with different kinds of shortages. Therefore sir, similarly in our case, the appellant had claim that the appx 0.4% loss in weight is only due to the natural losses i.e. moisture loss and transportation loss and the fact is also certified by the Survey Agency having international repute therefore the restriction of the rebate claim is also not justified in view of the present cases.

d. In the case of M/s ROSHANLAL LALIT MOHAN vs CCE Delhi III d at 2009 (238) E.L.T. 661 (Tri, - Del.), the Tribunal denied the remission of duty on the quantity losses due to moisture loss. The Tribunal held that Variation in weight due to weather condition cannot result in loss or gain in quantum of goods. Further it held that Remission of duty under Section 23 of Customs Act, 1962 not granted on loss being that of organic extraneous matter and not of `goods'. Similarly in our case, since the loss in weight is due to the natural causes therefore the exemption must be granted to the assessee in respect of goods lost due to natural causes.

4.7 Since, the Commissioner (Appeals) have not considered the spirit of the case as cited before him therefore the Order-in-Appeal as passed must be considered as invalid, without base and even without considering the settled legal position therefore the impugned Order-in.-Appeal must be quashed in the interest of natural justice and any other relief may also be granted to the assessee as may be considered deemed fit.

4.8 The Hon'ble Commissioner (Appeals) as well as the Adjudicating Authority had also stated that section 11(2)(a) of the Central Excise Act, 1944, rule 18 of the Central Excise Rules, 2002 as well as the notification 19/2001-CE (NT) dated ❑6.09.2004 are related to the goods exported out of India and since the goods cleared from factory and dealer premises is 50108.700 Mt however the actual exported goods were 49499.997 Mt as per the EP copy of the shipping bill therefore the Commissioner (Appeal) hold that the rebate must be allowed only on 49499.997 Mt not on the whole quantity as cleared for export from factory and dealer premises i.e. 50108.700 Mt. Sir, the appellant had cleared goods total 50108.700 Mt for export under rebate claim under various ARE-1s. The Supervisory Agency certified that weight of goods removed from factory is 51294.800 Mt however quantity received in port is 51177.140 Mt (at moisture 13.73%). Here it is to be noted that the weighted average moisture had been certified by the agency to the tune of 13.73%. therefore sir, it can be understand that when the lot of 51294.800 Mt had been shifted from the factory premises to the pert area then the transportation loss may also be occurred since around 2500-3000 truck trips take places in just 16-17 days and accordingly the loss of 117.66 Mt (0.23% of total weight) is only because of transportation handling loss. Further the same agency supervise the loading of cargo from the port area to the foreign going vessel and after carrying the draught survey, they certified that the weight of the cargo is 49499.997 Mt having moisture at (10.14%). Therefore there is difference of 1677.143 Mt (51177.140-49499.997) which is just 3.27% of the weight of lot as cleared form factory. Here again it is pertinent to note that the difference is moisture content of the lot is also 3.59% (moisture of lot when shifted at the port area is 13.73% while the moisture of lot when loaded in vessel is 10.14% therefore the difference is 13.73% (-) 10.14%= 3.59%). Accordingly the comparison between the moisture loss percentage and weight loss percentage clearly established the fact that the loss is only due to the moisture content and transportation handling losses and nothing else. (Small variation in percentage maybe ignored since the moisture is measured on weighted average basis). Most importantly, the Port itself certified that they have received total 51177.140 Mt of goods and no physical cargo is available after loaded into vessel.

Therefore, since the goods cleared from factory had been fully exported except for the moisture loss therefore the benefit as explained in the section 11(2)(a) and Rule 18 of the Central Excise Rules as well as notification 19/2004-Ce (NT) dated 06.09.2004 may be granted on the quantity which is removed from the factory.

4.9 As per the Supreme Court judgment and the decision of the Kolkata tribunal, the natural losses had to be considered and full exemption may be granted to the assessee. Therefore, the goods and the restriction of rebate for the moisture loss may be considered as improper, invalid and not according to the settled legal status and accordingly liable to be quashed with immediate effect.

4.10 The Commissioner (Appeals) had wrongly observed that the port had certified that the quantity received is 51177.140 Mt while the survey agency report that the total DMT 44150.281 Mt is received in the port area. The Commissioner had not considered the "daily truck receiving report" as issued by the Survey agency IGI Pvt Ltd as a whole. The said certificate clearly stated that total quantity removed from factory is 51294.800 MT while the received quantity is 51177.140 MT and the dry MT quantity comes to 44150.281 Mt. further the port had also certified that they have received 51177.140 MT in the port area therefore according to the certificate, the whole quantity as removed from the factory had been received in the port area and therefore the benefit of rule 18 read with notification 19/2004-CE (NT) may be granted to the assessee. Since the observation of the Commissioner (Appeal) is wrong therefore the Order-in-Appeal as passed may be considered as improper, without base and therefore liable to be set aside with immediate effect.

4.11 When the said DMT of lot which is loaded in vessel (44942.798 Mt) had been restored at 13.73% moisture (which is moisture as contained in the lot when received in port area), the total quantity exported will be 51113.444 MT [44942.789(DMT OF EXPORT GOODS) * 113.73% (MOISTURE CONTENT AT PORT) = 51113.444 MIS] which is also more or less equal to the quantity reached at the port area from factory.

4.12 The difference in quantity is only due to moisture and when Dry weight is considered the quantity remain same at every calculation. (Small differences will always remain as the ratio of moisture content is calculated on weighted average basis) Accordingly your kind honor is requested for considered the submission as above made and set aside the orders as passed by the Hon'able Commissioner (Appeal) as well as Adjudicating Authority and other relief may also be granted as may be considered deemed fit in the present case. (Similar contentions are made by the applicant in the grounds of appeal in respect of Revision Applications No.195/633-636/13-RA, and 195/637/13-RA.

4.13 As regards Revision Application no. 195/375/14-RA, the applicant has additionally contended that the demand of the show cause notice is hit by limitation. The show cause notice is issued for the period April 2011 to September 2012 and the same has been issued on 05.02.2013. Since the demand is issued after a period of one year therefore the said demand is hit by limitation and accordingly the same is liable to be quashed immediately and grant the consequential relief to them. The applicant has further contended that as the demand of the present case is not maintainable in terms of the above submission therefore, the interest is also not payable on the impugned demand under Section 11AA/11AB of the Central Excise Act,1944 and the penalty is not imposable under Rule 25 as show cause notice as well as order in original has not contended how the intentional breach had been done by the applicant and the malafide intention is missing in the present case.

5. A personal hearing in the case was held on 02.02.2018. None appeared for the applicants. Shri Rakesh Bihari, Assistant Commissioner, Gandhidham Division appeared on behalf of the respondent and pleaded that on the same issue Revisionary Authority vide Order No. 61-62/2016-CX dated 12.05.2016 had dismissed 2 Revision applications and the applicant have filed Special Civil Application No. 15459 of 2016 before the Hon'ble High Court of Gujarat. He pleaded that instant RAs be dismissed as there is no stay for the said order of Revisionary Authority.

6. Government has carefully gone through the relevant case records available in case files, oral & written submissions and perused the impugned Order-in-Original and Order-in-Appeal.

7. On perusal of records, Government observes that during the scrutiny of the rebate claims filed by the applicant, the original authority noticed that the quantity of impugned goods cleared from the factory was more than the quantity shipped as per the Shipping Bills. The rebate claim for the quantity held to be short shipped was thus denied vide impugned Orders-in-Original. As the actual quantity exported was less than the quantity cleared from the factory, the original authority sanctioned rebate claim to the extent of actual quantity exported. As regards RA No. 195/378/14-RA the excisable goods were cleared for export by the applicant under Letter of Undertaking (LUT). However, during the scrutiny of the papers submitted by the applicant for Acceptance of Proof of export, a short shipment of quantity of 925.086 MT involving duty of Rs 11,49,669/- was noticed and accordingly a show cause notice was issued to the applicant demanding the duty on short shipment and the same was confirmed by the adjudicating authority alongwith interest and penalty from the applicant vide Order in Original No. 100/ADC/MG/2014 dated 15.01.2014. The Commissioner (Appeals) upheld the impugned Orders-in-Original as detailed at para 1 above. Now the applicant has filed these revision applications under Section 35EE of the Central Excise Act, 1944 on the grounds mentioned at Para 4.

8. Government observes that on the identical issue of the applicant involved in Revision Applications No. 195/585 and 681/2012-RA (CX), GOI has already passed Order No. 61-62/2016-CX, dated 12.5.2016. Government further observes that the applicant has filed a Special Civil Application No. 15459/2016 against afore stated GOI order dated 12.05.2016 before Hon'ble High Court of Gujarat which is pending disposal. However, GOI order dated 12.05.2016 in Revision Applications No. 195/585

and 681/2012-RA(CX) has not been stayed by the Hon'ble High Court of Gujarat.

9. The Revisionary Authority vide Order No. 61-62/2016-CX, dated 12.5.2016 while rejecting the revision applications as devoid of merit observed as under :-

> ***8.*** *Government observes that the issue to be decided in which the impugned goods can be said to have been "exported" for the applicant to be entitled to rebate in terms of Rule 18 of the Central Excise Rules, 2002 The lower authorities have held the part rebate claims inadmissible on the ground that the full quantity cleared from factory was actually not exported. The applicant on the other hand has claimed that moisture loss has occurred between clearance from factory and loading in ship and as such there is no short shipment. In view of the rival contentions, Government first proceeds to examine the issue on the basis of prevalent statutory provisions.*
>
> ***8.1*** *Rule 18 of Central Excise Rules, 2002 deals with rebate of duty which reads as under :*
>
> *Rebate of duty - Where any gods are exported, the Central Government may, by notification grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods and the rebate shall be subject to such conditions or limitations, if any, and fulfilment of such procedure, as may be specified in the notification.*
>
> *Explanation. - "Export" includes goods shipped as provision for stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft.*
>
> ***8.2*** *Further the word export is defined in Section 2 of the Customs Act, 1962 as under :*
>
> *'(18) "Export" with its grammatical variations and cognate expressions means taking goods out of India'.*
>
> ***9.*** *The harmonious reading of the above provisions reveal that the rebate is admissible only on duty paid/payable on goods exported outside India In this case it is an admitted fact that total quantity of the goods cleared from the factory as reflected in ARE-1 and Central Excise Invoices was not exported as reflected in Shipping Bill. By virtue of interpretation of above said provisions, only duty paid on actual quantity of goods becomes eligible for rebate. As such, Government*

finds no illegality in order of original authority restricting rebate to actual quantity of goods exported.

10. *The applicant has further claimed that the difference in quantity cleared from the factory and that exported was due to loss of goods occurred on account of moisture content and transportation handling losses subsequent to clearance from factory. In this regard, Government notes that the applicant could not cite any applicable provisions, where such loss subsequent to clearance from the factory for the impugned goods is allowed under the relevant provisions of the Central Act and Rules thereof. In absence of any such provision for loss of goods on account of moisture loss and fixing of any percentage loss for the purpose, Government finds no ground to interfere with the order to hold as inadmissible the rebate of duty paid over and above actual quantity exported.*

11. *Notwithstanding the above, Government notes that applicant has placed heavy reliance upon Survey Report in support of its claim for moisture content and loss thereof. In this regard, the original authority has observed that there are many factual discrepancies in data given in the said Survey Report viz-a-viz quantity mentioned in Excise/export documents which has not been refuted by the applicant. As such, reliance placed by the applicant on such Survey Report does not hold much ground for the reasons of said discrepancies and also the moisture content loss is claimed to be of a relatively high percentage considering the fact that the goods have travelled within the same district. Further, Government notes that the applicant has failed to declare the moisture content in the goods at the point of taxation viz. the clearance from the factory of export. Hence the lower authorities have rightly observed that any such exercise to determine moisture loss or to argue that the difference in quantity is due to moisture loss is futile. In any case it is a fact on record that the goods have been short shipped for whatever reason and as per provision of law rebate of duty cannot be allowed on the quantity of goods which have not been exported.*

12. *Government notes that applicant has relied upon various case laws. These case laws were also relied upon by the applicant before Commissioner (Appeals). Commissioner (Appeals) has discussed each case laws in details and concluded that facts of this case are different from facts of cases relied upon by the applicant. Government concurs with such detailed findings of appellate authority regarding non-applicability of case laws.*

13. *In view of above discussion, Government finds no infirmity in order of Commissioner (Appeals) and hence upholds the same as just and legal.*

10. Being the identical issue in all respects, following the ratio of the above said order of the revisionary authority Government observes that the applicant is not entitled to the rebate for the quantity held to be short shipped and contested in all the subject revision applications.

11. As regards applicant's contention in Revision Application no. 195/375/14-RA, the show cause notice is hit by limitation and the same is liable to be quashed Government observes that in terms of para 13.6 of Excise Manual (CBEC - Supplementary Instructions) 2005-06,

> *"in case of non-export within the six month from the date of clearance for export (or such extended period, if any, as may be permitted by the Deputy/Assistant Commissioner of Central Excise or the bond-accepting authority) or discrepancy, the exporter shall himself deposit the excise duties along with interest on his own immediately on completion of the statutory time period or within ten days of the Memorandum given to him by the Range/Division office or the Office of the bond-accepting authority. Otherwise necessary action can be initiated to recover the excise duties along with interest and fine/penalty. Failing this, the amount shall be recovered from the manufacturer-exporter along with interest in terms of the Letter of Undertaking furnished by the manufacturer. In case where the exporter has furnished bond, the said bond shall be enforced and proceedings to recover duty and interest shall be initiated against the exporter".*

From the above provisions it is very much clear that the assessee himself is required to pay duty in case of non-exportation of goods. Government observes that in the instant case the applicant failed to do so even after considerable time. Hence, Government is in full agreement with the finding of the Commissioner (Appeals) in this regard that "*the appellant (applicant) has not taken this pleas before the lower authority during the course of adjudication proceedings and hence there is no reason to interfere on the issue at this juncture*".

12. In view of above discussion, Government finds no infirmity in all the four impugned Orders in Appeals and hence uphold the same as just and legal.

13. The seven impugned revision applications are thus dismissed being devoid of merits.

14. So, ordered.

True Copy Attested

27.4.2018

एस. आर. हिरूलकर
S. R. HIRULKAR

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

ORDER No.136-14/2018-CX (WZ)/ASRA/Mumbai DATED27·4·2018.

To,
M/s Mahashakti Coke,(A unit of Saurashtra Fuels Pvt. Ltd.),
Plot No. 166/1, Baraya-Patri Road,
Village : Lakhapar, Taluka: Mundra, Dist: Kutch

Copy to:

1. Commissioner of Goods and Service Tax, Kutch (Gandhidham), Sector 8, Opposite Ram Leela Maidan, Gandhidham -370201.
2. Commissioner (Appeals), GST & Central Excise, 2nd Floor, GST Bhavan, Race Course Ring Road, Rajkot, 360 001.
3. Assistant Commissioner, GST & Central Excise, Division- Mundra, Kutch (Gandhidham), Sector 8, Opposite Ram Leela Maidan, Gandhidham - 370201
4. Sr. P.S. to AS (RA), Mumbai.
5. Guard File.
6. Spare Copy.