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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, Cuff Parade,
Mumbai- 400 005

F.No.195/57/16-RA/480 Date of Issue: 28/05/2018.

ORDER NO.153 /2018/CX(WZ)/ASRA/MUMBAI DATED 10/05/ 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 CENTRAL EXCISE ACT,1944.

Subject	:	Revision Applications filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 440 to 442/2015 (CXA-II) dated 28.12.2015 passed by the Commissioner, Central Excise (Appeals II), Chennai.
Applicant	:	M/s Tata BlueScope Steel Limited, Chennai.
Respondent	:	The Commissioner, Central Excise, Chennai–IV Commissionerate

ORDER

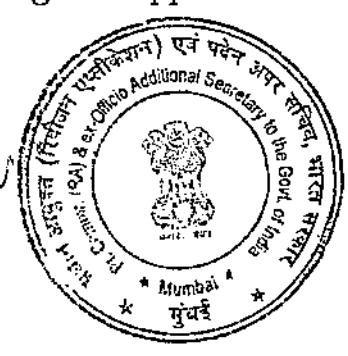
This Revision Application is filed by Tata BlueScope Steel Limited, Chennai, (hereinafter referred to as "the Applicant") against Order-in-Appeal No. 440 to 442/2015 (CXA-II) dated 28.12.2015 passed by the Commissioner, Central Excise (Appeals II), Chennai.

2. The brief facts of the case is that the Applicant had filed rebate claims before the jurisdictional Assistant Commissioner / Deputy Commissioner with respect to exports on payment of duty. However, the jurisdictional Assistant Commissioner / Deputy Commissioner rejected the claims on the ground that the rebate was attributable to certain inputs which were exported on "as such" basis on payment of duty on such inputs for export and that that there is no explicit provision to grant rebate for 'as such' clearance under Rule 18 of the Central Excise Rules, 2002. The details of the rebate claims are as under:

TABLE- I

Sl. No.	Order-in-Original	Amount of Rebate claimed (Rs.)	Amount of Rebate Rejected (Rs.)
1	300/2014 dated June 27, 2014	15,74,529/- + 12,08,989/-	204,200/-
2	301/2014 dated June 27, 2014	8,64,462/-	1,03,741/-
3	302/2014 dated June 27, 2014	11,06,301/-	4,35,870/-
		Total	7,43,811/-

3. Being aggrieved by the aforesaid Orders-in-Original the applicant filed an appeal before Commissioner, Central Excise, (Appeals II), Chennai The Commissioner (Appeals) vide Order-in-Appeal No. 440 to 442/2015 (CXA-II) dated 28.12.2015 upheld the Orders in Original, thus rejecting the Appeal filed by the applicant on the following grounds:



- The CENVAT Credit Rules, 2004 ("Credit Rules") do not specify anything with regard to export of inputs or capital goods as such. Rule 3(5) of the Credit Rules require a manufacturer to comply with the procedure when inputs or capital goods are removed as such. The absence of any explicit statutory provisions does not bestow upon a manufacturer to such removal of inputs or capital goods to export.
- Rule 18 of the Excise Rules provides for rebate of duty on excisable goods or duty paid on materials used in the manufacture or processing of such goods i.e. on raw material. It would not apply in respect of inputs on which credit is taken and are exported.
- Para 3.4 of Chapter 5, CBEC Manual means that as CENVAT credit facility is availed on such raw materials / inputs under Credit Rules the manufacturer cannot remove the inputs on payment of duty and claim rebate. But he can claim the inputs under bond. Thus, if input stage rebate is to be sanctioned the first and foremost condition is that CENVAT credit should not have been availed on the material / inputs used.

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

4.1 prima facie there is no bar on clearing of inputs as such as per Rule 18 of the Excise Rules and that the provision ought to be read in its entirety. It can be bifurcated in three sections.

- The first portion of the said Rule clearly indicates that the applicability of this Rule is not restricted to export of manufactured goods only. In fact, "any goods" exported out of the territory of India will be within the ambit of this Rule, thus making it eligible for rebate of duty paid.

- Secondly, the rebate shall be granted on processing of such goods. It may be noted that the goods in question have been processed, modified and refined according to specifications and the same has been duly explained in the ensuing submission.
- The third portion subjects the grant of rebate to conditions and limitation if any and the fulfillment of the procedure according to the Notification 19/2004- C.E. (N.T) dated September 6, 2004 ("Notification").

4.2 assuming that inputs are cleared "as such", the same shall still not be ultra vires the provision as there is no bar on the same. Also, as the goods are being processed the same would find coverage under the aforesaid legal provision and thus be eligible for rebate.

4.3 the rebate claims were wrongly rejected vide the OIA on the basis of an erred assumption that the inputs were exported "as such".

4.4 the inputs under consideration here have been subjected to certain process in terms of refinement and modification. Therefore, the inputs in question have been adapted and modified according to the specific requirements of the finished product and then only cleared for exports.

4.5 the applicant gave reference to the definition of "manufacture" as enumerated in Section 2(f) of the Excise Act. It was submitted that the process undertaken on the inputs for modification and refinement according to specifications of the finished product are ancillary and incidental activities to the completion of the manufactured product.

4.6 they are duly satisfying the condition of the definition of manufacture and the inputs cannot be considered "as such". Accordingly, the assumption of the authorities is incorrect, and the basis of the entire proceedings is faulty.

4.7 Rule 18 of Excise Rules is applicable to a Trader who procures goods on payment of duty for the purpose of export and subsequently claims rebate of duty paid on such goods. A nexus can be drawn to the present factual matrix, wherein the Applicant has also procured such duty paid goods and exported the same, making him thus eligible to claim refund of duty paid on these exported goods.

4.8 they referred to the judgment of Finolex Cables Ltd. vs. Commissioner Of C. Ex., Goa [2007 (210) E.L.T. 76 (Tri. - Mumbai)] which was further affirmed by the Hon'ble High Court and the claim allowed in [2015 (320) E.L.T. 256 (Bom.)].

4.9 in view of the aforesaid judgments it is clear that merely because the Applicant is a manufacturer he is not prevented from availing the benefit available to a Trader. Therefore, the rebate claimed is correct, legal and proper and ought to be sanctioned.

4.10 they referred to Rule 3(5) of the Credit Rules and submitted that the Commissioner has made selective referencing of the Rule 3(5) of the Credit Rules to wrongly assume that the "amount equal to the credit availed on such inputs" could not be termed as "duty" as stipulated under Rule 18 of the Excise Rules read with the Notification. The said "as such" removals are to be made under the cover of the invoice referred to in Rule 9 of the Credit Rules i.e., the invoice issued under Rule 11 of the Excise Rules and the amount paid is duty. The said view is further reiterated by the fact that Rule 3(6) of the Credit Rules states that – The amount paid under sub-rule (5) and sub-rule (5A) shall be eligible as CENVAT credit as if it was a duty paid by the person who removed such goods under sub-rule (5) and sub-rule (5A)."

4.11 the above clarification clearly shows that the Applicant would be very much eligible for rebate in cases of export of inputs on

payment of duty by debit of an amount equal to the credit availed on such inputs.

4.12 additionally, explanation given under Rule 8(4) of the Excise Rules which postulates that the duty or duty of excise shall include the amount payable in terms of Credit Rules and such payments would be treated as duty of excise only.

4.13 the above explanation clearly disproved the findings of the adjudicating authority that 'amount equal to the credit availed on such inputs cleared outside the factory of manufacture paid in pursuant to sub-rule 5 of Rule 3 of the Credit Rules is out of scope for the claim of rebate of duty. The Applicant further referred to the judgment of IN RE: Ispat Industries Ltd. [2007 (216) E.L.T. 493 (Commr. Appl.)] which has been disregarded in the OIA.

4.14 they referred to Para 3.4 of Chapter 5 of CBEC Excise manual of (Supplementary instructions) which clearly states that there is no bar for manufacturer to remove the inputs or capital as such for export under Bond.

4.15 the principle and essence of the wordings of the aforesaid Para 3.4 is applicable to export of 'as such removal' of inputs on payment of duty under claim for rebate also. In this regard, the Applicant referred to the decision of Commissioner Of C. Ex., Raigad vs. Micro Inks Ltd. [2011 (270) E.L.T. 360 (Bom.)]

4.16 they also referred to the judgment of In Re: Omkar Speciality Chemicals Ltd. 2014 (314) E.L.T. 839 (G.O.I.).

4.17 the Applicant therefore submitted that the applicability of Rule 18 of the Excise Rules will take precedence over the applicability of a supplementary provision i.e. Para 3.4 of Chapter 5 of CBEC.

4.18 as there is no statutory provision prohibiting the removal of inputs as such for export, the OIA ought to be set aside.

4.19 a clear reading of Rule 18 and 19 of the Excise Rules would reveal that in respect of exports, the intention of the legislature

is that there should be export of goods (or services) but not export of duty or taxes. With that primary objective in mind, the Government has provided various incentive schemes as a measure of export promotion whereby the benefit is extended by way of :

- Exemption from duty and taxes (by allowing export under bond or under LUT)
- By granting refund or rebate of any duty or taxes paid and such other similar schemes, whereby most of the duty or taxes are either exempted or refunded.

4.20 they referred to Circular No. 283/117/96-CX dated December 31, 1996 which had clarified that export of inputs as such under bond were treated as 'final product' by virtue of 'deemed manufacture' clause.

4.21 pursuant to a harmonious reading of Rules 18 and 19 of the Excise Rules together with the CBEC clarifications, 'export under bond' and 'export under rebate' should be treated on a par, since the intention of both the procedures are to make duty incidence 'nil'. Para 4 of the CBEC clarification explicitly states that the exporter would be eligible for rebate in respect of 'as such' removal of inputs where duty is debited in CENVAT account.

4.22 vide letters dated April 3, 2013 and December 24, 2013 it has been informed that Order in Originals No. 04/2013 dated January 30, 2013 and 11/2013 dated February 27, 2013 the Additional Commissioner had accepted the Applicants contention and dropped proceedings for recovery of amounts equal to the wrong credit taken on inputs (fiber glass sheets) which were removed as such without being used in the manufacture of any excisable goods.

4.23 Moreover, the Applicant has submitted details of all the rebate claims for which SCNs were issued. The Commissioner vide his O-I-O 279/2014 dated June 27, 2014 has dropped proceedings

in respect of SCN No. 16/2011 dated February 7, 2011 for one item 'Skylight Fiber Glass' which was removed 'as such' for export and sanctioned the rebate of Rs 67,006/- covered by such export. However, he has rejected the claims in respect of other exports. In one claim he allows rebate and in other claims he rejects rebate. This clearly shows and proves the inconsistency in the stand taken by the rebate sanctioning authority with regard to eligibility of rebate for 'as such' removal of inputs.

4.24 The Applicant further claimed that there has been a substantial delay in passing of the orders rejecting the rebate claim. The said delay has thereby denied substantial benefit (rebate) to the Applicant without any default of the Applicant and without offering any explanation for the delay.

4.25 it was submitted by the Applicant that the CBEC has issued a circular [F. No. 201/01/2014-CX.6] dated June 26, 2014 which prescribes the case of Union of India vs. Kamlakshi Finance Corporation Ltd. [1991 (55) E.L.T. 433 (S.C.)]which provides that the principles of judicial discipline should be unreservedly followed by the subordinate authorities. The judicial precedents mentioned in the above submission [Commissioner of Central Excise vs. Finolex Cables Ltd [2015 (320) E.L.T. 256 (Bom.)] and Order by Commissioner Appeals in Appeal No. 67-69/EA2/RAJ/2010 (attached as Annexure H)] should be followed and the OIA ought to be set aside.

6. Assistant Commissioner, Office of the Commissioner of GST and Central Excise, Chennai Outer, Commissionerate submitted parawise comments to the grounds of appeal filed by the applicant interalia stating therein that

6.1 the contention of the appellant that the Order- In- Appeal passed by the first appellate authority is untenable and contrary

to the settled law on the dispute is not correct on the following counts:-

(a) The order of the first appellate authority is legal and proper in so much so that the rebate of duty shall be granted on such excisable goods or duty paid on raw materials used in the manufacturer or processing of the exported goods as envisaged under Rule 18 of Central Excise Rules, 2002. wherein the Rule 18 is the source of authority for granting of rebate wherein there is no specific inclusion that "as such removal of goods" could be exported and for which rebate could be granted.

(b) The CENVAT Credit Rules, 2004 with regard to the export of Inputs or capital goods as such. Rule 3(5) of the CENVAT Credit Rules, 2004 from 10.09.2004 requires a manufacturer to comply with the same procedure when inputs or capital goods are removed as such. The law does not specifically say whether such removal of inputs or capital goods include removal for export also.

(c) The absence of any explicit statuary provision does not bestow upon a manufacturer to such removal of inputs or capital goods for export.

(d) As per Rule 18 of Central Excise Rules, 2002, it is very evident that grant of rebate of duty paid is available on excisable goods or duty paid on materials used in the manufacture or processing of such goods i.e raw materials. The said rule is unambiguous in the sense that rebate of duty shall be granted on such excisable goods or duty paid on materials used in the manufacture or processing of the exported goods. The Rule 18 would not apply in respect of inputs on which credit is taken,

(e) In the supplementary instructions of the CBEC manual, it is explained under para 3.4 of chapter 5 that there is no bar for a manufacturer to remove the inputs and capital goods as such

for export under bond. i.e. without payment of duty. It means that that as CENVAT credit facility is availed on such raw materials/ inputs under The CENVAT Credit Rules, 2004, the manufacturer cannot remove the inputs on payment of duty and claim rebate. But he can clear the inputs under bond.

(f) If input stage rebate is to be sanctioned to a person, the first and foremost condition is that he should not have availed the CENVAT credit facility on the materials / inputs used.

6.2 On going through Rule 18 of Central Excise Rules, 2002, it is vividly constructed and specified that "where any goods are exported, the Central Government may, by notification, grant of 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 fulfillment of such procedure, as may be specified in the notification". The Rule 18 is the source of authority for granting of rebate wherein there is no specific inclusion that "as such removal of goods" could be exported and for which rebate could be granted. Further, there is no such inclusion in the Notification No:19/2004- Central Excise (N,T) dated 06.09.2004, though the Notification/Circulars are binding on the authority, that as such removal of goods could be also exported and rebate could be granted. Further, the Rue 18 has never been challenged and declared ultra vices so much so it has not been included the as such removal of goods. There are two types of Rebate i.e. (i) Rebate on finished goods and (ii) Export under claim for Rebate of duty on excisable material used in the manufacture of exports goods (Input Stage Rebate). In the latter case, even any processing not amounting to manufacture (such as packing, blending etc) will also be eligible for the benefit. As per para 1.4 of part V of Chapter 8 of CBEC's Excise Manual of Supplementary Instructions, 2005, there are

certain restriction that rebate of central excise duty paid on Equipments and machinery in the nature of capital goods used in relation to manufacture or processing of shall not be allowed. Further, it is explained that the benefit of input stage rebate cannot be claimed as per para 1.5 (iii) of part V of Chapter 8 of CBEC's Excise Manual of Supplementary Instructions, 2005, where facility of input stage credit is availed under CENVAT Credit Rules,2002. The applicant has complied with the procedure of claiming of rebate to the extent without disputing the rule so long as they were granted rebate of duty paid on goods which are procured and processed the same and exported. However, the applicant has attempted to show that both the rebates are same and the Export under Rule 18 and Rule 19 are treated alike without understanding the real substance and rationale behind the framing of the Rules.

6.3 The contention of the applicant that Rule 18 is applicable to a Trader who procures goods on payment of duty for the purpose of export and subsequently claims the rebate of duty paid on such goods is not envisaged anywhere in the Central Excise law. Moreover, the exporter who has to claim rebate has to follow the conditions as mentioned in 1.1 of Part of CBEC's Excise Manual of Supplementary Instructions, 2005, that the condition of payment of duty is satisfied once the exporter records the details of removals in the daily stock Account maintained under Rule 10 of the said Rules whereas the duty may be discharged in the manner specified under Rule 8 of the said rules i.e. monthly basis. As per rule 10 of the above said Rules, the assessee shall maintain proper records on a daily basis, in a legible manner indicating the particulars regarding description of the goods produced or manufactured, opening balance, quantity produced or manufactured, inventory of goods, quantity removed assessable value, the amount of duty payable and particulars regarding amount of duty actually paid. But

there is no indication that the goods were procured and cleared by the assessee.

6.4 The contention of the assessee that intention of government was to provide no duty components on exports is correct undoubtedly. However, the claimant of rebate has to declare that they have claimed only customs portion as central excise portion of duty drawback at customs.

6.5 The contention of the applicant that the adjudicating authority dropped the proceeding is correct vis-a- vis the decision so much so, in the Order in Original No. 04/2013 dated 30.01.2013 and Order in Original No. 11/2013 dated 27.02.2013 that the activity of cutting and shredding of FGS/Polycarbonate sheets to the specifications of purchase orders does not amount to manufacture and proposed to demand an amount of Rs. 25,26,620/- being the CENVAT credit taken on the impugned goods. The adjudicating authority has observed that there is difference whether the department was right on collecting duty on one hand and denying CENVAT credit on the other. Further, the adjudicating authority has also observed that the argument of the applicant explaining the process of manufacture in detail is convincing. The Order in Original has been accepted by the Commissioner of Central Excise in file No. C. No: IV/02/2.82/13 dated 10.05.2013 and C. No: IV1021300/13 dated 27.05.2013. But, in the subject case on hand, the fact and circumstance of the case is entirely different from issue dealt in the above said Orders in Original. In fact, there is no decision regarding eligibility of the assessee to claim rebate of the exported goods that has been cleared as such.

7. A Personal hearing in the matter was fixed on 08.03.2018. Mr. Vishal Kulkarni, Advocate and Ms. Kehkasha Sehgal, Advocate appeared for the personal hearing on behalf of the applicant. No one was present from the

respondent's side (Revenue). The applicant reiterated the submissions filed in the revision application and case law 2011(270) ELT 360(BOM) HC, Mumbai. They pleaded that OIA be set aside and RA filed by them be allowed.

8. 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.

9. On perusal of records, Government observes that the applicant had filed three rebate claims detailed at Table-I at para 2 above. Out of the total rebate claimed vide these three claims Original authority rejected an amount of Rs.7,43,811/- in respect of inputs cleared as such for exports. On appeal filed against the same, the Commissioner (Appeals) vide impugned order also rejected the Appeal filed by the applicant on the following grounds:

- The CENVAT Credit Rules, 2004 ("Credit Rules") do not specify anything with regard to export of inputs or capital goods as such. Rule 3(5) of the Credit Rules require a manufacturer to comply with the procedure when inputs or capital goods are removed as such. The absence of any explicit statutory provisions does not bestow upon a manufacturer to such removal of inputs or capital goods to export.
- Rule 18 of the Excise Rules provides for rebate of duty on excisable goods or duty paid on materials used in the manufacture or processing of such goods i.e. on raw material. It would not apply in respect of inputs on which credit is taken and are exported.
- Para 3.4 of Chapter 5, CBEC Manual means that as CENVAT credit facility is availed on such raw materials / inputs under Credit Rules the manufacturer cannot remove the inputs on payment of duty and claim rebate. But he can claim the inputs under bond. Thus, if input stage rebate is to be sanctioned the

first and foremost condition is that CENVAT credit should not have been availed on the material / inputs used.

10. Government observes that the issue involved in the instant petition has been decided by this authority in the following orders holding that rebate of an amount equal to Cenvat Credit reversed under rule 3(5) of Central Excise Rule 2004 on export of inputs/capital goods as such, will be admissible under Rule 18 of Central Excise Rules, 2002.

- Government of India Order No. 18/09 dated 20.1.2009 in the case of M/s Sterlite Industries (I) Ltd. Department filed W.P.No. 2094/2010 against said order before Hon'ble Bombay High Court who vide order dated 24.3.2011 upheld the said GOI Revision order. The SLP No. 6120/12 filed in Supreme Court by Department against Hon'ble Bombay High Court order was dismissed vide order dated 14.09.2012. [2017(354)E.L.T.87(Bom.) and 2017(354)E.L.T. A26 (SC)] .
- Government of India Revision order No. 873/10-CX dated 04.06.2010 in the case of Micro Inks Ltd. Department filed W.P. No. 2195/10 against this order before Hon'ble Bombay High Court who vide order dated 24.3.2011 upheld the said GOI Revision order. The Special Leave to Appeal (C) No. 5159 of 2012 filed in Supreme Court by Department against Hon'ble Bombay High Court order was dismissed vide order dated 25.11.2013. [2011(270)E.L.T. 360(Bom.) and 2017(351)E.L.T. A 180 (S.C)].

11. In the case of CCE, Raigarh v. Micro Ink Ltd. in W.P. No. 2195/2010, reported as 2011 (270) E.L.T. 360 (Bom.), referred above, the Hon'ble Bombay High Court at para 16 & 17 of its order dated 23.03.2011 observed as under :

"16. Since rule 3(4) of the 2002 Rules is pari materia with Rule 57(1)(ii) of the Central Excise Rules, 1944 it is evident that inputs/capital goods when exported on payment of duty under Rule 3(4) of 2002 Rules, rebate of that duty would be allowable as it would amount to clearing the inputs/capital goods directly from the factory

of the deemed manufacturer. In these circumstances, the decision of the Joint Secretary to the Government of India that the assessee who has exported inputs/capital goods on payment of duty under Rule 3(4) & 3(5) of 2002 Rules (similar to Rule 3(5) & 3(6) of 2004 Rules) therefore entitled to rebate of that duty cannot be faulted.

17. The contention of the revenue that the payment of duty by reversing the credit does not amount to payment of duty for allowing rebate is also without any merit because, firstly there is nothing on record to suggest that the amount paid on clearance of inputs/capital goods for export as duty under Rule 3(4) & 3(5) of 2002 Rules cannot be considered as payment of duty for granting rebate under the Cenvat Credit Rules. If duty is paid by reversing the credit it does loose the character of duty and therefore if rebate is otherwise allowable, the same cannot be denied on the ground that the duty is paid by reversing the credit. Secondly, the Central Government by its circular No. 283/1996, dated 31st December, 1996 has held that amount paid under Rule 57F(1)(ii) of Central Excise Rules, 1944 (which is analogous to the Cenvat Credit Rules, 2002/Cenvat Credit Rules, 2004) on export of inputs/capital goods by debiting RG 23A Part II would be eligible for rebate. In these circumstances denial of rebate on the ground that the duty has been paid by reversing the credit cannot be sustained.

12. Government finds that the ratio of the aforesaid orders of Hon'ble High Court of Bombay is squarely applicable to this case. Government also observes that the Hon'ble Supreme Court's Order dated 25.11.2013 discussed above in para 10 supra, was accepted by the Commissioner, Central Excise Raigad Commissionerate on 07.01.2014 and hence the Hon'ble Bombay High Court's Order in CCE Raigad v/s Micro Inks Ltd.2011 (270) E.L.T. 360 (Bom.), has attained finality.

13. Following ratio judgement of the same, Government holds that the order of Commissioner (Appeals) is not proper and legal, hence, liable to be set aside and the instant Revision application is liable to be allowed with consequential relief.

14. In the light of above discussion, Government sets aside the impugned Order-in-Appeal No. 440 to 442/2015 (CXA-II) dated 28.12.2015 passed by of Commissioner (Appeals).

15. Revision application thus succeeds in above terms with consequential relief.

16. So, Ordered.

10/5/2018

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

ORDER No. 153 /2018-CX (WZ) /ASRA/Mumbai DATED, 10/5/2018.

To,

M/s Tata Blue Scope Steel Limited,
No. G-10, G-11, South Avenue Road, SIPCOT Industrial Park,
Sriperumbudur Taluk.
Kanchipuram District, Chennai-602 105.

Copy to:

1. The Commissioner of GST & Central Excise, Chennai Outer Commisionerate, Newry Towers. No.2054-1,II Avenue, 12th Main Road, Anna Nagar, Chennai- 600 040
2. The Commissioner of GST & Central Excise (Appeals-II), Newry Towers. No.2054-1,II Avenue, 12th Main Road, Anna Nagar, Chennai-600 040,
3. The Deputy / Assistant Commissioner (R&T), GST & Central Excise, Chennai Outer, Newry Towers., No.2054-1,II Avenue, 12th Main Road, Anna Nagar, Chennai- 600 040
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.

True Copy Attested

10/5/18

एस. आर. हिरूलकर
S. R. HIRULKAR