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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
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. 195/186/WZ/2019-RA /1632 **Date of issue:** 20 **.03.2023**

ORDER NO. 135/2023-CX (WZ)/ASRA/MUMBAI DATED 17.03.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Perkins India Pvt Ltd,
Plot No. G-1, Additional MIDC, Shendra, Aurangabad.

Respondent : The Commissioner, Central Excise, Customs and Service Tax, Aurangabad.

Subject : Revision Applications filed, under Section 35EE of the Central Excise Act, 1944 against Order-in-Appeal No. NSK/EXCUS/000/APPL/672/2018-19 dated 14.01.2019 [Date of issue 12.02.2019] passed by the Commissioner (Appeals), GST and Customs, Nashik.

ORDER

The Revision Application has been filed by M/s. Perkins India Pvt Ltd, Plot No. G-1, Additional MIDC, Shendra, Aurangabad (hereinafter referred to as "Applicant") against Order-in-Appeal No. NSK/EXCUS/000/APPL /672/2018-19 dated 14.01.2019 [Date of issue 12.02.2019] passed by the Commissioner (Appeals), GST and Customs, Nashik.

2. The facts of the case in brief are that the Applicant was registered under Service Tax Rules 1994 and also having Central Excise Registration No.AAGCP3353AEM003 engaged in the manufacture of "Diesel Engines" falling under Chapter heading No.84089010 of the first schedule to the Central Excise Tariff Act (CETA), 1985. They were availing Cenvat credit on duty paid inputs, inputs service and capital goods under the provision of Cenvat Credit Rules, 2004. The Applicant filed a rebate claim application for Rs.1,24,72,496/- without supporting documents. On inquiry about ARE1 and other documents, the Applicant submitted ARE-1s were submitted and the details of import duty working on the grounds that they had exported diesel engine parts which were originally imported and submitted invoices and printout of Cenvat register evidencing reversal of proportionate import duty on the exported diesel engine part and the Applicant requested to grant rebate in cash.

2.1. On scrutiny, it was noticed that the export invoice had the remarks 'Export under LUT' and excise duty was shown as 'NIL' and all ARE-1's showed that the export consignment was under claim of 'Undertaking'. Besides the Applicant had mentioned in the ARE-1's that the exported goods had been manufactured without availing facility under Notification No 41/2001-CE(NT) dated 26.06.2021 and excess amount of rebate had been claimed. Also the debit particulars mentioned that the goods were exported under letter of undertaking No 04/2015-16. It was also noticed that the ER1 returns and the Annexure 19 also showed that the goods were exported without payment of duty under Rule 19 of the Central Excise Rules 2002.

3. Following the due process of law, the Adjudicating authority i.e Assistant Commissioner vide Order-in-Original No 554/Asst.Commr/RBT/2017-18 dated 15.02.2018 rejected the refund claim.

4. Aggrieved by the impugned Order-in-Original, the Applicant filed appeals before the Commissioner (Appeals), GST and Customs, Nashik. The Appellate Authority vide Order-in-Appeal No. NSK/EXCUS/000/APPL /672/2018-19 dated 14.01.2019 [Date of issue 12.02.2019] rejected the appeals filed by the Applicant.

5. Aggrieved by the said Orders-in-Appeal, the Applicant has filed the instant revision application on the following grounds:

5.1. When it is not in dispute that the Applicant has substantially complied with the conditions for export benefit under Rule 18 of CER, 2002, the same ought not to be denied on mere procedural infractions.

5.2. That the goods have been exported is not in dispute and the rebate claim along with documentary evidences such as ARE-1. Shipping Bills and Bill of Lading. Further, in the ER-1 Returns the details of the credits reversed on the inputs removed as such are shown and thus the Applicant has substantially complied with the conditions for claiming rebate under Rule 18 of CER, 2002.

5.3. That the Applicant was not in a position to comply with the other conditions such as filing of Declaration in the format specified due to the account of non-configuration of their IT system to deal with the unforeseen circumstances in which goods were exported in the present of the case and that these conditions being merely procedural in nature, rebate ought not to be denied solely due to non-compliance of the same. The Applicant has relied upon the following case laws in support of their contentions:

(i) Mangalore Chem. & Fertilisers Ltd. vs. DCCE [1991 (55) E.L.T. 437 (S.C.)]

(ii) CCE vs I.T.C [2008 (224) ELT 226 (Mad.)]

(iii) Ford India Private Limited vs Assistant Commr. of C. Ex., Chennai [2011 (272) E.L.T. 353 (Mad.)]

(iv) Brahmos Aerospace Pvt Limited vs. CCE [2016 (342) E.L.T. 127 (Tri. - Hyd.)]

(v) Salzer Contols vs. CCE [2003 (160) EL.T. 1169 (Tri. - Chennai)]

(vi) Ran's Pharma Corporation [2014 (314) E.L.T. 953 (G.O.I.]

(vii) Tulsya NEC Ltd. [2014 (313) E.L.T. 977 (G.O.I.)]

5.4. That the said goods were removed under a central excise invoice and ARE-1 and at the time of removal of the goods, the Cenvat credit of CVD availed in respect of the impugned goods was also reversed. The debit entry pertaining to credit

reversal was also declared in the ER -1 returns filed by the assesse and these are evidences that the Applicant was complying with the conditions of Rule 18 of CER, 2002 even at the time of clearance of such goods and merely because the supporting documents inadvertently showed the exports to be under Rule 19 will not change the nature of the transaction. Thus there is no switch over from export benefit under Rule 19 to Rule 18 in the instant case. The Applicant has relied upon the following case laws in support of their contention

(i) Scomed Pharma [2014 (314) E.L.T. 949 (G.O.1.)]

(ii) CCE vs. Packaging India Pvt. Ltd. [2012 (285) E.L.T. 497 (Uttarakhand)]

(iii) Tata Consulting Engineers vs. CCE [2000 (124) E.L.T. 467 (Tribunal)]

(iv) FCI vs. CC [1987 (30) E.L.T. 963 (Tribunal)]

(v) U.O. I vs. The Central India Machinery Manufacturing Co. Ltd. & Ors. [1977] 40 STC 246 (SC)

5.5. That reversal of Cenvat credit on goods removed as such amounts to duty payment for the purposes of Rule 18 of CER, 2002. The said issue is no longer res integra.

5.6. That the findings of the order that reversal of Cenvat Credit made by the Applicant cannot be considered as 'duty' envisaged under Rule 18 for the reason that the said goods did not undergo any manufacturing process and was exported as such is erroneous as Rule 18, states that rebate is available in respect of export of 'any' excisable goods for which duty has been paid and the provision does not qualify that the goods exported ought to have been manufactured goods. Further Rule 3(6) of Cenvat Credit Rules, 2004 provides that the amount paid under sub-rule (5) of CCR, 2004 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 thus the reversal of Cenvat credit pertaining to export of imported goods removed as such amounts to duty payment for the purposes of Rule 18 of CER, 2002. The Applicant has relied upon the following case laws and circulars in support of their contention

(i) CBEC Circular No. 283/117/96-CX, dated 31- 12-1996

(ii) Ford India Pvt. Ltd. vs. Assistant Commissioner [2011 (272) ELT. 353 (Mad.))

(iii) CCE vs. Micro Links [2011 (270) E.L.T. 360 (Bom.)]

(iv) CCE vs. Finolex Cables [2015 (320) E.L.T. 256 (Bom.)]

(v) In RE: Divi's Laboratory: 2012 (285) E.L.T. 469 (G.O.I.)

(vi) Super Spinning Mills vs. CCE [2009 (244) E.L.T. 463 (Tri. – Chennai)]

(vii) CCE vs. Universal Cables [2017 (345) E.L.T. 308 (Tri. - Del.)]

5.7. That the Impugned Order recorded finding on two questions of law while deciding the issue. i.e whether the Applicant was entitled to switch from the adopted operations under Rule 19 to Rule 18 and second, whether the reversal of credit made by the Applicant can be considered as duty under Rule 18 but the issues and findings were never put forth as allegations in the SCN and have been raised for the first time in the appeal proceeding which is not permissible as held by different courts. The Applicant has relied upon the following case laws in support of their contention

(i) Sacs Allied Products Ltd vs. Commissioner of Central Ex. Meerut [(2005) 183 ELT 225 (SC)]

(ii) Reckitt & Colmann of India Ltd vs. CCE (1996) [88 ELT 641(SC)]

5.8. That it is settled legal position that once an order is accepted, the decision becomes final and the department cannot be allowed to take a different stand in the instant case. Reliance is placed on the following decisions:

(i) Boving Fouress Limited vs. CCE [2006 (202) ELT 389 (SC)]

(ii) Videocon industries vs. State of Maharashtra [2016 (337) ELT 3 (S.C.)]

(iii) Jayaswal Neco Limited vs. CCE [2006 (195) ELT. 142 (S.C.)]

5.9. That the intention of the Government is only that the goods should be exported and not taxes. If the rebate claim is not sanctioned, it will amount to export of taxes and hence the same ought to be granted. The Applicant has relied upon the following case laws in support of their contention:

(i) Repro India Ltd. v. Union of India [2009 (235) E.L.T. 614 (Bom.)]

(ii) Texyard International v. CCE, Trichy [2015 (40) S.T.R. 322 (Tri. - Chennai)]

(iii) Essar Oil Ltd. v. Commissioner [2014 (309) E.LT. 344 (Tri.-Ahmd.)]

(iv) KPIT Cummins Info Ltd. vs. CCEX Pune-1 [2013 (32) S.T.R. 356 (Tri-Mumbai)

(v) Apotex Research Pvt. Ltd. vs. CC, Bangalore-Cus. [2014-TIOL-1836-CESTAT- BANG]

(vi) mPortal India Wireless Solutions P. Ltd. vs. CST B'lore 2012 (27) S.T.R. 134 (Kar.).

5.10. that even if the Applicant is not entitled to rebate, the Applicant ought to be given re-credit of the Cenvat Credit reversed and as there is no mechanism to take

re-credit of Cenvat Credit under Cenvat Credit Rules, 2004 with the advent of GST regime, the same may also be refunded in cash. The Applicant finds support in this case under Section 142(6)(b) of the Central Goods & Services Tax Act, 2017 or alternatively such Cenvat Credit may be credited in the Electronic Credit Ledger under GST regime to the account of the Applicant. The Applicant has placed reliance on the following case law

(i) Radiall India Pvt. Ltd. vs. U.O.I [2018 (362) ELT 981 (Kar.)]

6. Personal hearing in the case was scheduled for 14.12.2022. Ms R. Charulatha, Advocate appeared online for the hearing on behalf of the Applicant. She submitted that goods imported were re-exported after some time by debiting duty for which rebate has been claimed. She further submitted that procedural infractions should not come in the way of substantive benefit. She submitted an additional written submission on the matter.

7. In the additional written submissions, the Applicant reiterated the submissions made in the revision application and further relied on i) UOI vs. Sterlite Industries (I) Ltd [2017(354) E.L.T. 87(Bom) and (ii) Samsung India Electronics Pvt Ltd vs. UOI [2019(368) E.L.T. 917(All)] and submitted copies of the case laws relied upon by them

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

9. Government observes that the issue involved is whether the Applicant was eligible for rebate of duty paid on re-exported goods which were initially imported, without payment of duty, by following the procedure under Rule 19 of the Central Excise Rules, 2002, under LUT, and then claiming rebate of the proportionate duty purportedly reversed at the time of clearance. It is on record that all the clearance and export documents show the remarks as 'Export under LUT' and that the export is under 'undertaking' and the excise duty is shown as 'Nil".

9.1. The Applicant on the other hand has averred that there has been substantial compliance of the conditions of export benefit under Rule 18 of CER, 2002 and should not be denied on mere procedural infractions and that the department has

erred in holding that there has been a switch from availment of export benefit under Rule 19 of the CER, 2002 to Rule 18 of CER, 2002. Further the Applicant has stated that reversal of cenvat credit on removed as such amounts to duty payment for the purpose of Rule 18 of CER, 2002

10. Government notes that despite the goods having been exported by the Applicant without payment of duty under LUT's, the Applicant has filed for rebate of duty on the clearances of the same goods. For better appreciation of the legality of the actions of the Applicant from the prism of the central excise law, Rule 18 and Rule 19 of the Central Excise Rules, 2002 are reproduced below:

"19. Export without payment of duty.-

(1) Any excisable goods may be exported without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, as may be approved by the Commissioner.

(2) Any material may be removed without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, for use in the manufacture or processing of goods which are exported, as may be approved by the Commissioner.

(3) The export under sub-rule (1) or sub-rule (2) shall be subject to such conditions, safeguards and procedure as may be notified by the Board."

10.1. Government observes that Notification No.42/2001-Central Excise (N.T.) notifies the conditions and procedures for export of all excisable goods, except to Nepal and Bhutan without payment of duty from the factory of the production or the manufacture or warehouse or any other premises as may be approved by the Commissioner of Central Excise

"Rule 18. Rebate of duty. -

Where any goods 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 or stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft."*

10.2 Government observes that the detailed conditions and procedures relating to export of goods under claims of rebate has been provided under Notification No 19/2004-CE(NT) dated 06.09.2004 and export under claim of rebate are subject to compliance of certain sets of conditions and procedures as envisaged in the rule/notification.

10.3 Government notes that export of goods without payment of duty is covered by different set of rule and notification on compliance of conditions and procedures prescribed therein.

10.4 Government observes that for the purpose of export of excisable goods, Central Excise Rules 2002 provide for the facility of export under claim of rebate under Rule 18 or for export under bond under Rule 19. These two provisions are two different sets of Rules which provide export benefits to the exporters and apply in different circumstances. The exporter is free to opt for any one of these and once any one of the options is exercised it attains finality and cannot be reverted back subsequently. In this case it is an undisputed fact that the Applicant cleared the goods on the strength of 'LUT' issued to them as mentioned on all clearance and export documents and hence exercised the option to export goods under Rule 19 and in no way can now claim benefit of Rule 18 of the Central Excise Rules, 2002.

10.5. Government further observes from the case records that in the instant case the Applicant has cleared the goods under LUT as prescribed in Notification No 42/2001-CE (NT) dated 26.06.2001, and the exporter has followed the procedure prescribed under Rule 19 of the Central Excise Rules, 2002. It is also evident that the on the ARE-1's, invoices and also the purchase orders from the merchant exporter to the applicant, it has been prominently mentioned that the goods are cleared under CT-1 without payment of duty. In the instant case, the Applicant has despite clearing the goods under LUT, without payment of duty, has also debited the duty in respect of the clearances of the same on his own volition.

11. As regards the Applicants' contention of the lapse being procedural, Government relies upon the order No 27/2016-CX dated 29.01.2016 in the case of

Revision Application filed by M/s Radiall India Pvt Ltd. Para 9 of the said order is reproduced as under

> *"9. Government notes that it is a settled issued that benefit under a conditional notification cannot be extended in case of non-fulfillment of conditions and/or non compliance of procedure prescribed therein as held by the Apex Court in the case of Government of India vs. Indian Tobacco Association [2005 (187) E.L.T. 162(SC)] and Union of India vs. Dharmendra Textile Processors [2008(231) E.L.T. (SC). Also it is a settled that a notification has to be treated as part of the statute and it should be read along with the Act as held in case of CCE vs. Parle Exports (Pvt) Ltd [1998938) E.L.T 741(SC) and Orient Weaving Mills Pvt Ltd vs. UOI [197892) E.L.T. 311(SC). Government also finds support from the observations of Hon'ble Supreme Court in the case of M/s ITC Ltd vs. CCE [2004(171) E.L.T 433(SC) and M/s Paper Products vs. CCE [1999 (112) E.L.T (SC)] that simple and meaning of the wording of the stature are to be strictly adhered to. As such there is no force in the plea of the Applicant that the lapse should be considered as a procedural one which is condonable in nature. As such, as the Applicant did not follow the requirements of the Notification No 19/2004 –CE (NT) , the rebate claims are rightly held as inadmissible."*

12. Further Government observes that the averment of the Applicant pertaining to the switch from Rule 19 to 18 of CER, 2002 and validity of reversal of duty earlier availed as credit involved in imported goods later re-exported has been examined exhaustively and in a lucid manner by the Appellate Authority at Para 37 and 38 of the Order-in-Appeal and Government concurs with the same. The Appellate Authority at Para 37 and 38 has stated as under:

> *"37. Considering the rival contentions the moot issue that needs to be decided is whether the appellant is entitled to rebate of duty paid on goods under Rule 18, ibid, exported actually under Rule 19, ibid. The appellant has averred that the goods exported are imported goods and not manufactured goods and hence question of payment of duty does not arise. This coupled with the fact that they had system constraints the ARE-1 showed the export as being under LUT i.e. under Rule 19, ibid. On a dispassionate analysis it comes to fore that the appellant has failed to appreciate that Central Excise Rules, 2002 specify separate rules for export under rebate i.e under Rule 18, ibid, and export under Letter of Undertaking/Bond i.e. under Rule 19, ibid. These two rules are independent and designed to handle the exports under different domain. In the instant case it is incontrovertible that the goods exported were imported goods and accordingly no duty was purported to have been paid for a plausible*

reason that the said goods were not manufactured goods. Accordingly, initially the appellant had chosen to export the goods under ARE-1 specifying goods cleared under Rule 19, ibid. Later the appellant reversed the credit involved in the said exported goods (earlier availed on receipt in the factory) assumedly under Rule 3(5) of CCR, 2004. Here, two questions arise. These are (i) whether the appellant (or for that matter any assesse) was entitled to switch from the adopted operations already carried out under Rule 19, ibid, to Rule 18, ibid, and (ii) whether the reversal made by the appellant of the earlier availed credit involved in the imported goods later exported can be considered as duty envisaged under Rule 18, ibid, for purpose of grant of rebate. As regards (i) above it needs to be emphasized that both rule 18 and 19, ibid, are independent of each other and designed and worded in such a way so as to cater to the requirements of export of goods under two identifiably and discernibly different domains. In this regard the intent of the law is very clear that the goods which are cleared under LUT / bond without payment of duty are covered under Rule 19, ibid, where a manufacturer exporter has to file a monthly return in form of Annexure-19 alongwith the documents that would establish the shipment of goods. Whereas, the manufacturer exporter who would like to clear the goods on payment of duty to be claimed later as rebate would work under Rule 18, ibid, for which notifications are separately issued. In fine, the two rules are independent and cannot be swapped at the whims of the exporter. The law has to have a certainty otherwise there would be a chaos. It has been laid down in various judicial pronouncements, especially in the case of M/s Novopan India Ltd., reported at 1994(73) ELT 769 (SC), that a fiscal statue has to be construed strictly and there is no scope for intendment. Once the words of the law are clear and unambiguous full meaning must be assigned to it and under no interpretive process the deliberate design of the law making authority is permitted to be made otiose. Keeping this in mind it can be fairly concluded that once the goods are cleared under Rule 19, ibid, under documents like ARE-1 which clearly demarcate that the goods meant for export are without payment of duty under rule 19, ibid, the stature of the goods cannot be altered later on saying that the goods were cleared for rebate of duty envisaged under Rule 18, ibid. The volte-face made by the appellant appearing to take benefit of rebate in cash and that too for an amount which cannot be even considered as duty, under Rule 18, ibid, in total defiance of the prescribed procedures is nothing short of an aberration which lacks judicial prudence and scrutiny.

38. Notwithstanding above it is the appellants own admission that they had reversed the proportionate Cenvat credit involved in the exported goods for the sole reason that the said goods were imported goods which had not passed through any manufacturing process. The appellant later claimed rebate of the amount so reversed by them. Even the question whether in such cases where imported goods are exported as such would require reversal of the Cenvat credit involved was answered in negative against the Revenue by the Hon'ble Tribunal in the case of Videocon International Ltd., reported at 2009(235) ELT 135 (Tri) and Essel Propack Ltd., reported at 2014 (314) E.L.T. 584 (Tri. Mumbai). Later the ratio contained in the aforesaid decisions was followed by the CESTAT Mumbai in the case of M/s.Glass and Ceramic Decorators reported at 2014 (305) E.L.T. 133 (Tri. Mumbai) and re-export of such imported goods was held to be valid in terms of Rule 19. As such there is no infirmity in the appellant's adopted procedure under Rule 19 of CER, 2002. At the same instant it has to be appreciated that procedure for rebate in terms of Rule 18, ibid, has

been elaborately and separately prescribed. It has to be further appreciated in light of the statutory principles, as expounded by the Hon'ble Supreme Court that if a statute provides for things to be done in a particular manner, then it has to be done in that manner only. The following case laws are relied upon in support.

1) Chandra Kishore Jha Vs. Mahavir Prasad and others reported in [AIR 1999 SC 3558] [(1999) 8 SCC 266]

.....

2. 2017(350) ELT 51 (Mad.) NGA Steels (P) Ltd. Vs. CESTAT, Chennai

.....

3. [2014(309) ELT 524 (Tri.Mumbai)] Century Rayon Vs. CCE, Thane-I

.....

Therefore, in case the appellant's intent was to claim rebate under Rule 18, bid, they ought to have followed the procedures prescribed for the same. Once they have opted for and exported the goods following the route in terms of Rule 9, ibid, they ought to bear with consequences. No scheme or provision of statute has been alluded by the appellant that would enable them to switch over to a different scheme after the exports have already been made under LUT."

13. Government also observes that the reliance placed by the applicant on various case laws mentioned in para 5 supra is misplaced inasmuch as the applicants/appellants in those cases had substantially complied with the provisions under the relevant Sections/Notifications/Circulars whereas in the instant case the applicant has failed to follow the relevant provisions under the Central Excise Rules, 2002, with regard to export of goods, as rightly held by Commissioner (Appeals) in the Order-In-Appeal.

14. In view of the above Government holds that the Appellate Authority has rightly held the rebate claims to be inadmissible as the duty was not required to be paid by them. The duty paid without authority of law cannot be treated as duty paid on the exported goods. However, as held in many Government of India Revision Orders, Government is of opinion that the duty paid in this instant case is to be treated as voluntary deposit made by the applicants at their own volition which is required to be returned to them in the manner it was initially paid, as the Government cannot retain the same without any authority of law.

15. As regards the prayer of the Applicant that the even if the rebate claim is rejected, they were entitled to re-credit of the reversed goods under the provisions of the CGST Act, 2017, Government notes that the present proceedings are in exercise of the powers vested in terms of Section 35EE of the Central Excise Act, 1944. Government has examined the CGST Act, 2017 and finds that the same does not provide for application of Section 35EE of the Central Excise Act, 1944 in relation to matters under the CGST Act, 2017. The issue of refund of the excess duty paid in the present case has to be decided as per the provisions of the CGST Act, 2017. Thus, Government finds that it does not have the jurisdiction to decide the legality of the manner of refund/re-credit of rejected rebate of Rs.1,24,72,496/- in this case, as sought for by the subject Revision Application.

16. The Revision Application is disposed of in terms of above.

Shrawan 17/3/23

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

ORDER No. 153/2023-CX (WZ)/ASRA/Mumbai dated 17.03.2023

To,
M/s. Perkins India Pvt Ltd,
Plot No. G-1, Additional MIDC,
Shendra, Aurangabad.

Copy to:
1. The Commissioner of CGST, Aurangabad, N-5, Town Centre, CIDCO, Aurangabad-431 003.
2. The Commissioner(Appeals) CGST & Central Excise, Nashik, Plot No 155, Sector 34, NH Jaishta-Vaishakh, CIDCO, Nashik - 422 008
3. M/s Lakshmikumaran & Sridharan, Advocates, No.2 Wallace Garden Second Street, Chennai 600 006
4. M/s Lakshmikumaran & Sridharan, Advocates, 2nd Floor, B & C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, Near Century Bazar, Prabhadevi, Mumbai 400 025
5. Sr. P.S. to AS (RA), Mumbai
6. Notice Board.
7. Spare copy