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F.No. 195/1216/11 & 195/698/12-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue.....19.12.12 O/C

ORDER NO. 1755-1756/12-Cx DATED 18.12.2012 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI D. P. SINGH, JOINT SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35 EE OF THE CENTRAL EXCISE ACT, 1944.

Subject	:	Revision Application filed, under Section 35 EE of the Central Excise Act, 1944 against the Order-in-Appeal No. US/334/RGD/2011 dated 04.10.2011 and No. US/371/RGD/2012 dated 07.06.2012 passed by Commissioner of Central Excise (Appeals) Mumbai-II
Applicant	:	M/s Beekaylon Synthetics Pvt. Ltd. Mumbai.
Respondent	:	The Maritime Commissioner of Central Excise, Ground Floor, Kendriya Utpad Shulk Bhavan, Sector-17, Plot No. 1, Khandeshwar, Navi Mumbai – 410206.

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ORDER

These two revision applications have been filed by M/s Beekaylon Synthetics Pvt. Ltd. Mumbai against the order-in-appeal No. (i) US/334/RGD/2011 dated 04.10.2011 and No. (ii) US/371/RGD/2012 dated 07.06.2012 passed by Commissioner of Central Excise (Appeals). Mumbai Zone-II with respect to respective orders-in-original dated 05.07.2010 ad 04.01.2012 passed by the jurisdictional Assistant Commissioner Central Excise (Rebate) Raigard and the Additional Commissioner of Central Excise, Raigard.

2. Brief facts of the 1st case at (i) above are that the applicants M/s Beekaylon Synthetics Pvt. Ltd., Mumbai are engaged in the manufacture of Polyester Texturized yarn (PTY) falling under Chapter 54 at their factory. With effect from 01.03.2003, the government brought entire Textile Industry within the purview of levy of Excise Duty. The same was continued upto 08.07.2004 and with effect from 09.07.2004 the Government of India introduced Dual System in Textile industry i.e. Dutiable scheme under Notification No. 29/2004-CE dated 09.07.2004 (with Input Cenvat Credit) and exemption scheme under Notification No. 30/2004-CE dated 09.07.2004 (without input stage credit). Government also issued Circular No. 795/28/2004-CX dated 28.07.2004 and clarified hat Textile unit can avail both the Notification's simultaneously. Accordingly, the applicants opted for exemption scheme of Notification No. 30/2004-CE dated 09.07.2004 for clearances to Home Consumption (Local clearances) and dutiable scheme of Notification No. 29/2004-CE dated 09.07.2004 for Export clearances made under DEPB Scheme where Refund/Rebate of Input credit is permissible. They had filed 8 (eight) rebate claims under Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-CE(NT) dated 06.09.2004 collectively for Rs. 12,29,120/-. The said claims were sanctioned by the Assistant Commissioner (Rebate) Central Excise, Raigad vide order dated 5.7.2010.

2.1 On being aggrieved by the above said order on the point that in case of goods exported which are covered under Notification No. 30/2004-CE dated 09.07.2004 as amended, then the goods exported are wholly exempted from payment of Excise duty and payment made cannot be considered to be the payment of central excise duty and consequently rebate of such amount paid cannot be sanctioned in terms of Rule 18 of the Central Excise Rules, 2002 and hence not eligible for Rebate claim. Therefore the impugned Order-in-Original was reviewed by the jurisdictional Commissioner under Sec 35E(2) of the Central Excise Act, 1944 and an appeal was preferred before Commissioner (Appeals). The applicants thereafter filed cross objection dated 10.12.2010 and contended that they are not concerned with the exemption Notification No. 30/2004-CE dated 09.07.2004 and they have exported PTY on payment of duty under Notification No. 29/2004-CE dated 09.07.2004. The applicants contended that they availed the credit on inputs used for manufacture of PTY exported and the question of application of Notification No. 30/2004-CE dated 09.07.2004 does not apply when credit on input is taken. But these submissions were found inadequate and this Order-in-Original was set aside by the Commissioner (Appeals) vide Order No. US/334/RGD/2011 dated 4.10.2011.

2.2 The brief facts of 2nd case at (ii) above are that in the meantime a Show Cause Notice dated 15.4.2011 which was already been issued for recovery of the above said to be erroneous refund was adjudicated by the Additional Commissioner vide order dated 04.01.2012, under which the above rebate amount of Rs. 12,29,120/- was demanded back with interest and penalty of Rs. 3 lakhs was also imposed under the alleged contravention of Central Excise Rules 2002.

3. Being aggrieved by this 2nd Order-in-Original, the applicant filed appeal before Commissioner (Appeals) but taking into account the background of above

1st Order-in-Appeal dated 04.12.2011 the Commissioner (Appeals) rejected this appeal vide his orders No.-VS/371/RGD/2012 dated 07.06.2012.

4. Being aggrieved by both the said orders-in-appeal, the applicant party has filed these revision application under Section 35 EE of Central Excise Act, 1944 before Central Government on the following main and common grounds:-

4.1 Grounds for revision application F.No. 195/1216/11 pertaining to 1st Order-in-Appeal at (i) above:-

4.1.1 The Commissioner (Appeals), Mumbai-II has illegally relied upon the provision of subsection (1A) of Section 5A of Central Excise Act, 1944 and CBEC Circular No. 937/27/2010-CX dated 26.11.2010 which are not applicable in applicants case. It is stated that by issue of Circular No. 937/27/2010-CX dated 26.11.2010 the CBEC correctly interpreted the provisions of Subsection (1A) of Section 5A by clarifying that assesse cannot opt to pay duty under Notification No. 59/2008-CE dated 07.12.2008 with availment of credit on inputs and has to opt for full exemption provided under Notification No. 29/2004-CE dated 09.07.2004 in terms of restriction under subsection 1A of Section 5A which stipulates that where an exemption under Subsection (1) in respect of any excisable goods from the whole of the duty excise leviable thereon has been granted absolutely then the manufacture of such excisable goods shall not pay the duty of excise on such goods. The applicants say and submit that the clarifications provided by the CBEC under the above referred circular is with regards to existence of two Notifications where 4% duty on was prescribed on 100% cotton fabrics under Notification No. 59/2008-CE and for the same item nil rate without any condition (absolute exemption) was prescribed under Notification No. 29/2004-CE. As per Subsection 1A of Section 5A the assessee has to compulsorily opt for absolute exemption Notification and accordingly, the clarification issued by CBEC is correct and legal. In the instant case, the said clarification has no applicability being there is no involvement of any absolute exemption Notification. The Notification No. 30/2004-CE dated 09.07.2004 is

subject to condition that no input credit is availed. Wherever input credit is availed by assessee the assesse has to compulsorily pay duty under Notification No. 29/2004-CE dated 09.07.2004 it is therefore submitted that the applicants correctly availed the credit on inputs and correctly paid the duty under Notification No. 29/2004-CE dated 09.07.2004 and the impugned order passed by the Commissioner (Appeals) by illegally relying upon above referred CBEC circular is not correct and requires to be set aside forthwith.

4.1.2 It is submitted that as per the impugned order passed by the Commissioner (Appeals), the applicants ought to have compulsorily effected the export consignment as exempted under Notification No. 30/2004-CE dated 09.07.2004 and option for benefit of Notification No. 29/2004-CE dated 09.07.2004 with benefit of Cenvat Credit Rules 2004 was not at all available to the applicants. This is contrary to the dual system introduced by the Government with effect from 09.07.2004 and also contrary to the CBEC Circular No. 795/28-2004-CX dated 28.07.2004 whereunder the CBEC clarified that Textile unit can opt for Notification No. 29/2004-CE dated 09.07.2004 and Notification No. 30/2004-CE dated 09.07.2004 simultaneously. It is submitted that if the interpretation provided by Commissioner (Appeals) in the impugned order is followed then the Notification No. 29/2004-CE dated 09.07.2004 issued by the department becomes redundant with effect from 09.07.2004 and no textile unit can pay the duty under the said Notification, which is not the correct legal position. Therefore, the impugned order passed by the Commissioner (Appeals) is contrary to the dual system prevailing in textile industry with effect from 09.07.2004 which is continued as of date also.

4.1.3 The Commissioner (Appeals) has not recorded any documentary evidence submitted by the applicants along with the cross objection and separately along with P.H. Synopsis dated 02.03.2011. The applicants submitted documentary evidence to prove that they availed the credits on inputs used for manufacture

and exportation of PTY. The applicants also submitted copy of subsequent Order-in-Original passed by the respondents sanctioning further rebate claim after getting full report of factual position from range Supdt. Of Central Excise. The Commissioner (Appeals) neither recorded nor gave any findings. Further more, the Commissioner (Appeals) also did not record the PH proceedings took place prior to 22.06.2011. It is available on the records that applicants advocate appeared for PH on 10.12.2010 and thereafter also submitted PH Synopsis dated 02.03.2011 when the PH was fixed on 02.03.2011. This, the impugned order passed by the Commissioner (Appeals) is also in gross violation in principles of natural justice. Further, the applicants say and submit that the identical disputed issue is also decided by revisionary authority in the matter of Inter-globe services, vide-2011(272) ELT 276 (GOI) whereunder it is held that the rebate of duty paid on export goods under Notification No. 29/2004-CE dated 09.07.2004 is permissible.

4.2 Grounds for revision application F.No. 195/698/12-RA pertaining to Order-in-Appeal at (ii) above:-

4.2.1 That the Commissioner (Appeals) Mumbai-II while passing the earlier Order-in-Appeal No. US/334/RGD/2011 dated 4.10.2011 i.e. while allowing the appeal of the department mainly relied upon provisions of Section 5A(1A) of Central Excise Act 1944 and CBEC Circular No. 937/27/2010-Cx dated 26.11.2010 to hold that the Notification No. 30/2004-CE dated 09.07.2004 was absolute exemption notification issued under Section 5A and therefore no duty was required to be paid under Notification No. 29/2004-CE dated 09.07.2004 on export clearances. The applicant submit that they demonstrated before the Commissioner (Appeals) Mumbai-II that the reliance placed on Section 5A(1A) and CBEC Circular No. 937/27/2010-Cx dated 26.11.2010 was totally erroneous as the Notification No. 30/2004-CE dated 09.07.2004 is not absolute exemption notification and the assessee has to compulsorily pay the duty under Notification

No. 29/2004-CE dated 09.07.2004 when the credit on input is availed which is not disputed in applicants case. It is submitted that the Commissioner (Appeals) Mumbai-II in the present disputed order did not dispute the above proposition of law and upheld the Order-in-Original on the mere finding that there was nothing on record to show that the applicants were maintaining separate records for the exemption and dutiable operation. It is submitted that this observation is baseless and totally irrelevant in as much as the applicants have already produced the relevant records of availment of credit on inputs and utilization thereof for the payment of duty on exports. The documents produced itself is a separate record. It is submitted that the impugned order passed by the Commissioner (Appeals) Mumbai-II is therefore based on the irrelevant and baseless findings and not tenable.

4.2.2 That the Commissioner (Appeals) Mumbai-II has also travelled beyond the allegations made by the department for the proposed denial of claim. The allegation of the department was that the Notification No. 30/2004-CE dated 09.07.2004 was absolute exemption notification and therefore no duty was required to be paid on export clearances. The department never disputed about the availment of credit on inputs and duty paid character of goods exported. The Commissioner (Appeals) Mumbai-II altogether made out a new case about alleged non-maintenance of separate record and illegally upheld the Order-in-Original.

4.2.3 That the clarifications provided by the CBEC under the No. 937/27/2010-Cx dated 26.11.2010 circular is with regards to existence of two Notifications where 4% duty on was prescribed on 100% cotton fabrics under Notification No. 59/2008-CE and for the same item Nil rate without any condition (absolute exemption) was prescribed under Notification No. 29/2004-CE dated 09.07.2004. As per subsection 1A of Section 5A the assessee has to compulsorily opt for absolute exemption Notification and accordingly, the clarification issued

by CBEC is correct and legal. In the instant case, the said clarification has no applicability being there is no involvement of any absolute exemption Notification. The Notification No. 30/2004-CE dated 09.07.2004 is subject to condition that no input credit is availed. Wherever input credit is availed by assessee the assessee has to compulsorily pay duty under Notification No. 29/2004-CE dated 09.07.2004. It is therefore submitted that the applicants correctly availed the credit on inputs and correctly paid the duty under Notification No. 29/2004-CE dated 09.07.2004 and the impugned order passed by the Commissioner (Appeals) Mumbai –II is illegal and not tenable. Relied upon case laws are:-

4.2.4 It is submitted that as per the impugned order passed by the Commissioner (Appeals), the applicants ought to have compulsorily effected the export consignment as exempted under Notification No. 30/2004-CE dated 09.07.2004 and option for benefit of Notification No. 29/2004-CE dated 09.07.2004 with benefit of Cenvat Credit Rules 2004 was not at all available to the applicants. This is contrary to the dual system introduced by the Government with effect from 09.07.2004 and also contrary to the CBEC Circular No. 795/28-CX dated 28.07.2004 whereunder the CBEC clarified that Textile unit can opt for Notification No. 29/2004-CE dated 09.07.2004 and Notification No. 30/2004-CE dated 09.07.2004 simultaneously. It is submitted that if the interpretation provide by Commissioner (Appeals) in the impugned order is followed then the Notification No. 29/2004-CE dated 09.07.2004 issued by the department becomes redundant with effect from 09.07.2004 and no textile unit can pay the duty under the said Notification, which is not the correct legal position. Therefore, the Impugned order passed by the Commissioner (Appeals) is contrary to the dual system prevailing in textile industry with effect from 09.07.2004 which is continued as of date also.

(i) Inter-globe services, vide – 2011(272) ELT 276 (GOI)

(ii) Auro Spinning Mills Ltd., 2012 (276) ELT 134 (GOI)
(iii) Cheviot Company Ltd. Vs. CCE, Kolkata-VII – 2010 (255) ELT 139 (Tri. Kolkata)
(iv) Sri Lakshmi Saraswathi Textiles (Arni) Ltd. Vs. CCE, Pondicherry – 2008(222) ELT 390 (Tri. Chennai).

5. Personal hearing scheduled in this case on 12.10.2012 was attended by Shri Dinesh H. Mehta, advocate on behalf of the applicant who reiterated the grounds of respective revision applications. It has also been contended that vide Order-in-Appeal No. 199-201/RGD/12 dated 29.03.2012, the Commissioner (Appeals) has corrected himself and similar rebates claims of Rs. 4.75 crores were allowed without any objection for which payments have already been received. A request for a common decision for both the above files was also made. Nobody attended hearing on behalf of the respondent department.

6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal. Government has taken up both the cases for decision by this common order as the issue involved in both the cases is same.

7 In respect of 1st revision application F.No. 195/1218/11 pertaining to case at (i) above, Government observes that applicant exported the goods on payment of duty under claim of rebate under Rule Central Excise Rules, 2002 read with Notification No. 19/2004-CE (NT) dt. 06-09-2004. The applicant was clearing goods by availing exemption notification No. 29/2004-CE and 30/2004-CE simultaneously. The jurisdictional Commissioner has observed that the applicant failed to draw clear distinction between two aforesaid notifications in as much as they could not substantially prove that the goods exported have been manufactured out of goods on which the CENVAT credit has been availed. An appeals was preferred after due process of review and the Commissioner (Appeals) Central Excise, Mumbai-II allowed the same thereby rejecting the eligibility of the applicant herein to pay duty and claim rebate on exports. Now,

applicant has filed this revision application on grounds mentioned in para (4) above.

8. Government notes that the Commissioner (Appeals) has taken view that when any goods or class of goods are fully exempt from payment of duty under one Notification and are chargeable to a given rate of duty under another Notification then in view of sub-section (1A) of section 5A of the Central Excise Act, 1944 the manufacturer does not have any option but to avail the exemption. It is further noted that Commissioner (Appeals) neither discussed nor opined upon the applicant's submission of following CBEC's circular No. 795/28/2004-CX dated 28.07.2004. The applicant herein is also submitting that provisions of subsection (1A) of section 5A of the Central Excise Act, 1944 are not applicable here because the provided exemption is not absolute but depends upon availment or not of the Cenvat Credit Involved.

8 1 In a situation as above and for the sake of clarity of issue, Government finds it proper that in addition to provisions mentioned herein above it is further required to peruse the other relevant provision of law along with the applicable circulars, which are extracted below:

Notification No. 30/2004 states that-

"In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 ----------
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Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or capital goods has been taken under the provisions of the CENVAT Credit Rules, 2002. –"

8.2 The proviso makes it abundantly clear that the exemption contained in the Notification is not applicable to the goods in respect of which credit of duty on

inputs has been taken under the provisions of the Cenvat Credit Rules, 2004. Further the other relevant circular stipulates as under:-

(i) Circular No. 795/28/2004-cx dated 28.07.2004:-

Issue No (1)*: Can a manufacturer of textiles or textile articles avail full exemption under notification no. 30/2004-CE as well as clear similar or dissimilar goods on payment of duty under notification no. 29/2004-CE simultaneously?*

Clarification *Notification No. 29/2004-CE (prescribing optional duty at the rates of 4% for pure cotton goods and 8% for other goods) and no. 30/2004-CE (prescribing full exemption) are independent notifications and there is no restriction on availing both simultaneously. However, the manufacturer should maintain separate books of account for goods availing of notification no. 29/2004-CE and for goods availing of notification no. 30/2004-CE.*

(ii) Circular No. 845/3/2007-Cx dated 01.02.2007:-

However, it is seen that textile manufacturers! processors have to use common inputs, which are used in a continuous manner, and it may not be practically possible to segregate and store inputs like dyes and chemicals separately or maintain separate accounts. In such cases, in order to facilitate simultaneous availment of the two notifications, such manufacturers may be advised not to take credit initially and instead take only proportionate input credit on inputs used in the manufacture of finished goods cleared by him on payment of duty. Such proportionate credit should be taken at the end of the month only. At the time of audit of records, or at any other time if the department requires, the assessee should support such credit availment with the relevant records maintained by them showing input quantity used for the goods manufactured and cleared on payment of duty. In case any subsequent verification reveals that such proportionate credit taken is incorrect, the penal provisions as prescribed under the law will be taken against such assessees.

9. It is noted that the Commissioner (Appeals) herein has heavily relied upon CBEC Circular NO. 937/27/2010-CX dated 26.11.2010 and impugned Order-in-Appeal has been passed on the Notification No. 30/2004-CE dated 09.07.2004. However, the facts involved in the present case matter are different. The CBEC Circular dated 26.11.2011 dealt with the issue of exemption available under Notification No. 29/2004-CE dated 09.07.2004 as amended by Notification No. 59/2008-CE dated 07.12.2008. On the other hand, Notification No. 29/2004-CE dated 09.07.2004 prescribed concessional rates of 8% and 4% on Textiles and

Textile Articles. Vide Notification No. 58/2008 the rates were reduced across the board by 4%. The rate of 8% was reduced to 4% and the rate of 4% was reduced to NIL. Notification No. 59/2008-CE dated 07.12.2008 also provided concessional rates of duty of 8% and 4% on Textiles and Textiles Articles. The result was that during the period 07.12.2008 to 06.06.2009 a number of Textiles/Textile Articles were chargeable to NIL rate of duty under Notification No. 29/2004-CE dated 09.07.2004 as amended by Notification No. 58/2008 without any condition and were also chargeable to concessional rate of duty of 4% under Notification No. 59/2008. The Circular dated 26.11.2011 was issued in this context and laid down that when an item was fully exempt under Notification No. 29/2004-CE dated 09.07.2004 as amended by Notification No. 58/2008 without any condition, the manufacturer was bound to avail it under Section 5A(1A) of the Act and did not have the option to pay duty under Notification No. 59/2008. This anomaly was removed by issue of Notification No. 11/2009-CE dated 07.07.2009 which restored the rate of duty of 4% in Notification No. 29/2004-CE dated 09.07.2004. Subsequently, the Board issued another Circular No. 940/1/2011-CX., dated 14.01.2011 which further clarified that "the manufacturer cannot opt to pay the duty in respect of unconditionally fully exempted goods and he cannot avail the CENVAT credit of the duty paid on inputs.

9.1 In the present case the Notification No. 30/2004-CE dated 09.07.2004 is a conditional notification. The proviso as at para (8) above unambiguously states that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs had been taken under the provisions of Cenvat Credit Rules, 2004. The applicants had in fact taken Cenvat Credit on inputs used in the manufacture of exported goods as declared on the ARE-1's and had cleared the goods on payment of duty. When the condition of the notification was not satisfied, there was no way the applicants could have availed exemption under Notification No. 30/2004-CE dated 09.07.2004.

9.2 Now when harmonious and systematic perusal for proper applicability, not withstanding applicability of any other circular, it can be seen that Circular No. 795/28/2004-Cx dt. 26-07-2004 provides for simultaneous availment of Notification No. 29/2004-CE and 30/2004-CE subject to condition of maintenance of separate books of account of goods availing Notification No. 29/04-CE and for goods availing Notification No. 30/2004-CE. In the circular No. 845/02/2007-cx dt. 01-02-2007, the conditions of maintenance of separate account has been dispensed with and instead the manufacture was advised to take proportionate input credit at the end of month on inputs used in the manufacture of finished goods cleared by them on payment of duty. As such, the applicant though was having an alternative but has stated to have duly maintained the separate account for goods availing of Notification No. 29/2004-CE and goods availing of notification no. 30/2004-CE. Under such circumstances, Government finds that rejection of applicant's rebate claim for the reasons stated above is not tenable. The applicant is claiming to have maintained proper Cenvat Credit accounts for their clearances of exports after payment of duty which stands duly submitted to the jurisdictional Central Excise office. Applicant has claimed that there were availing actual Cenvat Credit on the inputs which are to be used only for the goods to be cleared on payment of duty. This pleading has not been considered by lower authorities especially the certifications from the jurisdictional Superintendent of Central Excise dated 13.05.2010.

10. In view of above submitted factual details and totality of all other submissions of the applicant herein, Government finds that the applicant exporter herein is eligible for rebate in the manner it was granted by the original rebate sanctioning authority subject to verification that applicant had complied with the procedure laid down in CBEC Circular No.795/28/2004-Cx dated 26.7.2004. As such the Order-in-Appeal No. US/334/RGD/2011 dated 04.10.2011 at (i) above cannot sustain.

11. Now Government takes up the 2nd revision application against Order-in-Appeal dated 07.06.2012. It is noted that this revision application is due to results of issue and confirmation of demand Show Cause Notice dated 15.04.2011 which was issued after the respondent department reviewed and held the above rebate claims as erroneously sanctioned. Now since the said rebate claims are held admissible and rightly sanctioned, the demand and impugned order-in-appeal dated 7.6.2012 is also not sustainable

12. In view of above circumstances, Government sets aside both the impugned Orders-in-Appeal and restores the impugned Order-in-Original No. 513/10-11 dated 05.07.2010 subject to condition that applicant had complied with the procedure laid down in CBEC Circular No.795/28/2004-Cx dated 26.7.2004.

13. Both the revision application are disposed off in above terms.

14. So, ordered.

(D.P. Singh)
Joint Secretary (Revision Application)

M/s Beekaylon Synthetics Pvt. Ltd.,
2nd Floor, Opp. Liberty Cinema, 9,
New Marine Lines,
Mumbai 400 020.

(Attested)

Order No. 1755-1756**/2012-Cx dated** 18 **12.2012.**

Copy to:

1. The Commissioner of Central Excise, Customs & Service Tax, Ground Floor, Kendriya Utpad Shulk Bhavan, Sector-17, Plot No. 1, Khandeshwar, Navi Mumbai – 410206.
2. The Commissioner of Central Excise (Appeals), Mumbai Zone-II, 3rd Floor, Utpad Shulk Bhavan, Plot No. C-2, Sector-E, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051.
3. The Additional Commissioner of Central Excise (Rebate), O/o the Commissioner of Central Excise, Customs & Service Tax, Ground Floor, Kendriya Utpad Shulk Bhavan, Plot No.1, Sector-17, Khandeshwar, Navi Mumbai 410206.
4. PS to JS(RA)
5. Guard File.
6. Spare Copy

(R.C. Sharma)
OSD-I (RA)