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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, Cuff Parade,
Mumbai- 400 005

F NO. 195/498/13-RA / 195

Date of Issue: 06/07/2018

ORDER NO. 179/2018- CX (WZ) /ASRA/Mumbai DATED 07.06.2018 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.

Subject : Revision Application filed under Section 35 EE of the Central Excise Act, 1944 against Order-in-Appeal No. 275/2012 (AHD-II) (CE/AK/Commr(A)AHD dt. 24.12.2012.

Applicant : M/s Intas Pharmaceuticals Ltd., 2nd Floor, Chinubhai Centre, Off. Nehru Bridge, Ashram Road,--Ahmedabad-382210

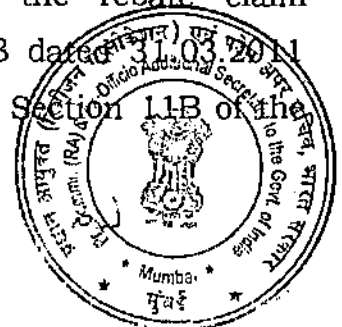
Respondents : Commissioner of Central Excise, Ahmedabad-II.



ORDER

1. This revision application is filed by the applicant M/s Intas Pharmaceuticals Ltd., against Order-in-Appeal 275/2012 (AHD-II) (CE/AK/Commr (A)AHD dt. 24.12.2012.

2. Brief facts of the case is that the applicant had filed a rebate claim amounting to Rs.1,11,154/- of Cenvat duty paid on goods viz. "PP MEDICINE" falling under Chapter 30 of the Central Excise Tariff Act, 1985 of the Central Excise Tariff Act, 1985, cleared for export under DEPB Scheme. The applicant had submitted the ARE-1 No. 1798 dated 31.03.2010 along with the rebate claim filed on 04.04.2011. But it was observed that the reverse side of the ARE-1 was blank and there was no mention of the Shipping Bill No. and date on which shipment left as well as no name/ signature of the Customs officer of port of export was found. Therefore, the rebate claim was returned to the applicant for resubmitting the same after completion of the requisite endorsement regarding export of the goods mentioned in the ARE-1 and signature by the Customs Officer, vide letter dated 11.04.2011 and reminder dated 27.06.2011. The applicant did not re-submit the original and duplicate copy of ARE-1 No. 1798 dated 31.03.2010 duly endorsed by Custom officer which was required for processing of their rebate application. Thus, the applicant did not submit the requisite documents prescribed to be filed along with application for rebate as per provisions of Rule 18 of Central Excise Rules, 2002 read with 3(b) of Notification No. 19/2004CE-NT dated 06.09.2004 read with para 8.3 & 8.4 of chapter 8 of CBEC's Central Excise Manual. Therefore, the applicant was issued Show Cause Notice as to why their rebate claim for Rs.1,11,154/- should not be rejected under the provisions of Notification No. 19/2004 CE (NT) dated 06.09.2004 and CBEC's Central Excise Manual, read with Section 11 B of the Central Excise Act, 1944. The said SCN was adjudicated vide the Order in Original No.1000/Rebate/2012 dated 12.03.2012 wherein the adjudicating authority rejected the rebate claim amounting to Rs. 1,11,154/- in respect of ARE-1 No. 1798 dated 31.03.2010 under Rule 18 of the Central Excise Rules, 2002, read with Section 11B of the Central Excise Act, 1944.



3. Aggrieved with the Order in Original No.1000/Rebate/2012 dated 12.03.2012 the applicant preferred the appeal before Commissioner (Appeals), who rejected the Appeal and upheld the Order in Original No.1000/Rebate/2012 dated 12.03.2012.

4. Being aggrieved by the impugned Order in Appeal mentioned above, the applicant have filed these Revision applications under Section 35EE of Central Excise Act, 1944 before Central Government mainly on the following grounds:

4.1 The only dispute in this case, which revolves round three ARE-1 [ARE-1 No. 1798/31.3.2010, 1810/31.3.2010 & 1814/31.3.2010] and the Shipping Bill No. 1158564.

4.2 The applicants have claimed that the goods covered vide ARE-1 No. 1798/31.3.2010 were exported vide Shipping Bill No. 1158564/3.4.2010. However, the Respondents claimed that Shipping No. 1158564/3.4.2010 pertained to ARE-1 No. 1810/31.3.2010 & 1814/31.3.2010 and therefore the goods covered vide ARE-1 No. 1798/31.3.2010 did not pertain to Shipping Bill No. 1158564 dated 3.4.2010

4.3 Thus the onus upon Applicant to prove that

- the goods covered vide ARE-1 No. 1798 dated 31.3.2010 is exported vide Shipping Bill No. 1158564 dated 3.4.2010,
- the goods covered vide ARE-1 No. 1810/31.3.2010 & 1814/31.3.2010 did not pertain to Shipping Bill No. 1158564 and
- the goods covered vide ARE-1 No. 1810 & 1814, both dated 31.3.2010 were exported vide Shipping No. 7733340 & 1158847 and not vide Shipping Bill No. 1158564.

4.4 In addition, the applicant would like to reiterate once again the fact

a. that the Appellants have exported the consignment covered vide Export Invoice number 2010101469 & 2010101510 dated 02-04-2010 under the cover of Excise Invoice number 1992 Dated 31-03-2010 and ARE-1 No 1798 dated 31-03-2010.

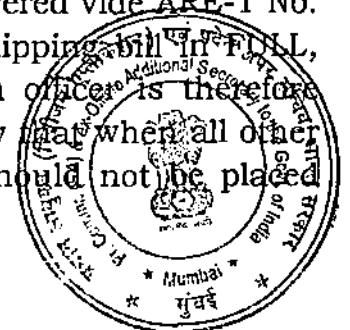
b. that these goods were exported in full vide shipping bill number 1158564 dated 03-04-2010 and the goods were exported on 06-04-2010,



- c. that the description & quantity of goods mentioned in Export Invoice No. 2010101469 & 2010101510 dated 02-04-2010 is totally matching with that of Excise Invoice number 1992 dated 31-03-2010,
- d. that the description & quantity of goods mentioned in Excise invoice number 1992 dated 31-03-2010 is totally matching with ARE-1 No 1798 dated 31-03-2010. The value and duty as shown in Excise Invoice and ARE-1 is tallied,
- e. that the description & quantity of goods mentioned in Export invoice No. 2010101469 & 2010101510 dated 02-04-2010, Excise invoice No.1992 dated 31-03-2010 and ARE-1 No. 1798 dated 31-03-2010 is matching with the description of Shipping Bill No.1158564 dated 03-04-2010,
- f. that the value in foreign currency i.e US\$ 24040.61 as shown in Export Invoice number 2010101469 & 2010101510 dated 02-04-2010 is also matching with the value in foreign currency shown in shipping bill,
- g. that the Excise Invoice number 1992 dated 31-03-2010 bears the reference of ARE-1 No 1798 dated 31-03-2010,
- h. that the Shipping Bill No.1158564 dated 03-04-2010 bears the Export Invoice number 2010101469 & 2010101510 dated 02-04-2010,
- i. the name of buyer, M/s SUED EARMACEUTICA C.Por.A as shown in Export invoice number 2010101469 & 2010101510 dated 02-04-2010 is also the same as mentioned in shipping bill number 1158564 dated 03-04-2010. The Port of discharge is SANTO DOMINGO,
- j. the total number of carton i.e 85 as mentioned in ARE-1 No.1798 dated 31-03-2010 is also tallied with the number of cartons as shown in shipping bill No.1158564 dated 03-04-2010.
- k. the only defect which exists in shipping bill is that it bears the incorrect reference of ARE-1 No. 1810 & 1814 instead of correct ARE-1 No.1798. This is mistake while preparing the Shipping Bill.



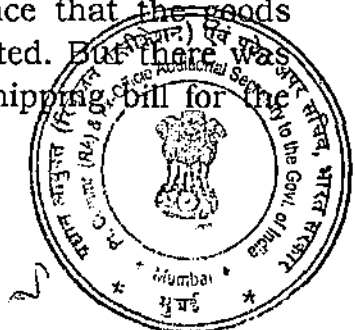
- l. the ARE-1 number 1798 dated 31-03-2010 was not signed by the custom officer and therefore the same was returned back by the Respondents to the applicants for getting it endorsed.
- m. as collateral evidences are available on Appellants own documents which were submitted to the Respondents, and the Respondents is authorized by the Board circular that when the fact is established from the documents submitted by the claimant, the minor procedural lapse should be ignored and rebate claim should be sanctioned. However, instead of relying on collateral evidences the Respondents have relied upon the certification by custom officer. Such certification has been issued on the basis of data entered against Shipping Bill. As the Shipping bill bears the reference of ARE-1 No. 18107 1814, both dated 31/3/2010, the custom officer has certified as the data available in the system,
- n. in support of their above contention the applicants enclosed the OIA No 133/2010(Ahd-11)CE/CMC/Cormmr (A)/Ahd. Dated 12-04-2010 passed by the Commr, Cus & C.Ex (Appeals), Ahmedabad in their own case.
- o. However as the incorrect ARE-1 No.1814 and 1810 were specified in Shipping Bill number 1158564 dated 03-04-2010, the Xerox copies of the these two ARE-1 are enclosed, which are totally different. The applicants also enclose herewith the complete data of ARE-1 No. 1798, 1810 & 1814, all dated 31.3.2010 for comparison purpose. The applicants also enclose the export invoice number 2010101604 dated 03-04-2010 & 2010101570 dated 02-04-2010 and other shipment documents of ARE-1 No. 1810 & 1814,
- p. the applicants should not be put to sheer hardship for the mistake of CHA in specifying the correct ARE-1 No. 1798 dated 31-03-2010 in the Shipping Bill. This is nothing but the human error and that it should not come in any way for getting the relief thru this application to condone the minor mistake,
- q. thus it is evidently clear that the goods covered vide ARE-1 No. 1810 & 1814 are exported by different shipping bill in FULL, the issue of certification given by custom officer is therefore NOT correct. The Appellants are of the view that when all other aspects are fully complied, the reliance should not be placed



upon the customs certification given by the customs authority based on entries made in system,

- r. in view of the fundamental fact that the goods covered vide export invoice number 2010101469 & 2010101510 dated 02-04-2010 dated for US\$ 24040.61 has been exported by vide shipping bill No. 1158564 dated 03-04-2010. It establishes that fact that the goods are exported,
- s. regarding the defects in shipping bill, the applicants clarified that it was genuine mistake and therefore they have submitted the above explanation. Further, the entries made on system once cannot be amended after a period of more than 14 months. The shipping Bill was made on 3/4/2010 whereas the Respondents wrote the letter in the month of March 12, a period of almost two years have passed after the preparation of Shipping Bill,
- t. the applicants also specified that during the day hundreds of shipping bills are made and such mistakes are bound to happen in isolated cases. This can be identified from the fact that the applicants have been filing more than one thousand claims and such discrepancies are noticed in few export rebate claims.,

4.5 The enclosed sheet, Annexure A gives absolutely true fact of the three ARE-1 No. 1798, 1810 & 1814 are exported vide shipping bill No. 1158564 dated 03-04-2010 7733340 dated 02-04-2010 & 1158847 dated 05-04-2010 respectively. In respect of ARE-1 No 1814 dated 31-03-2010 & 1810 dated 31-03-2010, the Respondents have confirmed that the goods covered vide ARE-1 No 1814 are exported vide Shipping Bill No. 1158847 dated 05-04-2010, as it was under Rule 18. The goods covered under ARE-1 No. 1810 dated 31-03-2010 were cleared under the Bond for which the applicants have submitted the proof of exports submitted along with Annexure 19 and as it is the practice of the division office for not giving the proof of exports, the applicants submit the proof of exports in respect of this ARE-1 No. 1810 dated 31-03-2010 this is conclusive evidence that the goods covered vide all these three ARE-1 are fully exported. But there was a mistake in data entry at time of preparing the shipping bill for the goods covered under ARE-1 No. 1798.



- 4.6 These collateral evidences, though available on the shipment documents, the Respondents have not given any cognizance for the purpose of comparing "the particulars of goods exported vide ARE-1 No.1798. Rather than giving the cognizance to the evidences available on records, the Respondents have given the importance procedural aspect and certification by the custom officer.
- 4.7 The applicants are of the view that in view of aforesaid fact and circumstances of the case, they should not be deprived of their legitimate right to claim and such technicality should not come in their way for the sanction of rebate claim.
- 4.8 Since the duty paid character of the goods is fully established, as the applicants have submitted the copy of RG-23A Part-II and the Triplicate copy of the ARE-1, they have clearly established the fact that the goods exported are the duty paid.
- 4.9 Excise duty of Rs.111154/- was specified in Excise Invoice No.1992 dated 31/3/2010 and also bears the endorsement that the duty was debited vide in CENVAT Credit a/c.
- 4.10 The applicants are holding the status of Trading House and therefore its genuineness for submission of facts cannot be doubted.
- 4.11 The applicants rely on the following decisions in support of their argument in the present Appeal.
- Commissioner of Central Excise, Bhopal Vs Sidhartha Soya Products Ltd as reported in 2006(205) E.L.T. 1093(G.O.I),
 - Synthetics & Chemicals Ltd., v. Collector of Central Excise, Allahabad - 1997 (93) E.L.T. 92 (Tri.),
 - Mangalore Chemicals & Fertilizers Ltd. v. Dy. Commissioner 1991 (55) E.L.T. 437 (S.C.)
 - Barot Exports, 2006(203) E.L.T. 321(G.O.I.)
 - Modem Process Printers, 2006(204) E.L.T. 632(G.O.1.)
- 4.12 In addition, the Appellants have enclosed the certificate of chartered Account to the effect:-

- THAT the goods covered vide ARE-1 No. 1798 dated 31-03-2010 for 85 boxes were covered vide Export Invoice No.2010101469



2010101510 dated 02-04-2010, and were exported vide Shipping Bill No.1158564 dated 03-04-2010,

- THAT the goods covered vide ARE-1 No.1814 dated 31-03-2010 for 30 boxes were covered vide Export Invoice No.2010101604 dated 03-04-2010, and were exported vide Shipping Bill No.1158847 dated 05-04-2010,
- THAT the goods covered vide ARE-1 No.1810 dated 31-03-2010 for 2 boxes were covered vide Export Invoice No.2010101570 dated 02-04-2010, and were exported vide Shipping Bill No.7733340 dated 12-04-2010,
- THAT the goods covered vide SHIIPING BILL NO.1158564 dated 03-04-2010 for 85 boxes is not related to the goods cleared for export vide ARE-1 No.1810 & 1814 both dated 31/3/2010

4.13 Lastly, the basis of certification by the custom officer is not conclusive evidences, as the same was issued from the data entered on the system. The entire ground for appeal is based only on this real fact. Even the officer of customs has made the mistake and concluded the mistake could happen at any level. However due cognizance to basic documents like shipping bill, export invoice no., description of goods, specification value etc. should prove the bonafide of the applicants appeal that though there is mistake, the fact that the goods covered vide ARE-1 No.1798 dated 31-03-2010 are fully exported and therefore the appellants must get the rebate claim, in spite of the fact that the authority has been given to the respondents to condone the lapse when the fact is that the goods are exported and that the goods are having duty paid character.

4.14 The applicant also enclosed the Copy of BRC for the same.

5. Personal hearing was scheduled in this case on 05.02.2018. Ms. Anjali Hirawat, Advocate appeared for personal hearing on behalf of applicant. The applicant and reiterated the submissions made in revision applications alongwith submissions made in written brief submitted on the day of hearing. It was pleaded that Order in Appeal be set aside and revision applications be allowed. None attended personal hearing on behalf of respondent department.

6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal.



7. Government observes that Revisionary Authority vide Order No. 151-165/2015 – CX dated 30.11.2015 rejected the aforesaid revision application as time barred without going into the merits of the case.

8. Aggrieved by the same order, the applicant filed Writ Petition No. 8076/2016 before Hon'ble Bombay High Court. Hon'ble Bombay High Court, vide its Order dated 02.08.2017 condoned the delay in filing the revision applications before the Government and quashed and set aside Revisionary Authority's Order No. 151-165/2015-CX dated 30.11.2015 and restored the Revision Applications to file and directed the respondent to deal with the same on its own merits and in accordance with law. Accordingly, Government has now taken up Revision applications No. 195/498/13-RA for decision.

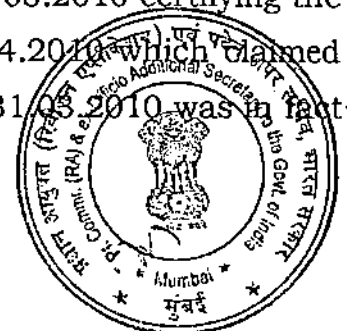
9. Government observes that the rebate claim of the applicant had been rejected by the Adjudicating Authority on the ground that there is no certification/endorsement on the copies of ARE-1 No. 1798 dated 31.10.2010 by the Custom officials to the effect that the goods covered under the said ARE-1 have been exported vide Shipping Bill No. 1158564 dated 03.04.2010 as claimed by the applicant. Commissioner (Appeals) in his impugned order also observed that the detail procedure for claiming and sanctioning rebate claims have been prescribed vide Notification No. 19/2004-CENT) dated 06.09.2004 as amended, issued under rules 18 of the Central Excise Rules, 2002 and Chapter 8 of the CBEC Central Excise, Manual. As per sub para (b) (ii) of para 3 of Notification No. 19/2004-CE (NT) dated 06.09.2004 as amended, the Deputy Commissioner of Central Excise, having jurisdiction over the factory of manufacture is required to compare the duplicate copy of application received from the officer of Customs with the original copy received from the exporter, which was not possible in the applicant's case as there was no such certification on the body of the said ARE-1.

10. Besides this, Commissioner (Appeals) also noted that after receipt of the rebate claim, the Adjudicating Authority had issued a deficiency memo dated 11.04.2011 to the applicant vide which the appellant was requested to resubmit the rebate claim along with the copy of ARE-1 No. 1798 dated 31.10.2010 after completing the requisite details and signature of Customs officials on the same.



However, the appellant did not re-submit the original and duplicate copy of ARE-1 No. 1798 dated 31.03.2010 duly endorsed by the Customs officials to the adjudicating authority which is a primary evidence showing export of goods and other requisite documents for processing of refund claim, in terms of procedure prescribed for claiming and sanctioning rebate claims have been prescribed vide Notification No. 19/ 2004-CE(NT) dated 06.09.2004 as amended, issued under Rules 18 of the Central Excise Rules, 2002 and Chapter 8 of the CBEC Central Excise, Manual. Further, it is also on record that the adjudicating authority had called for verification report from the Port of Export i.e. Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad to ascertain that whether the goods exported vide the Shipping Bill No. 158564 dated 03.04.2010 pertains to ARE-1 No. 1798 dated 31.03.2010 or 1814 dated 31.03.2010 or 1810 dated 31.03.2010. The Superintendent, Air Cargo Complex, Ahmedabad vide letter dated 03.07.2012 issued: from F.No. VIII/ 48- 263/ACC/S. B. inquiry/2012 clarified that the goods exported under Shipping Bill No. 1158564 dated 03.04.2010 pertained to ARE-1 No. 1810 dated 31.03.2010 and ARE-1 No. 1814 dated 31.03.2010 and ARE-1 No. 1798 dated 31.03.2010 is not found in the system. Based on the above, Commissioner (Appeals) while upholding the order of the original authority observed that the applicant failed to submit the original and duplicate copy of the ARE-1 No. 1798 dated 31.03.2010 and had not followed the conditions/procedures stipulated vide Notification No. 19/2004-CENT) dated 06.09.2004 issued under Rule 18 of Central Excise Rules 2002 and Chapter 8 of CBEC Central Excise, Manual. The case laws cited by the appellant in support of their defence are not applicable in the present case in light of the above verification report received from the Customs officials of Port of Export i.e. Air Cargo Complex, Ahmedabad.

11. From the above, Government observes that the grounds on which the Rebate claim of the applicant was rejected were, there was no endorsement of Customs officials on the copies of ARE-1 No. 1798 dated 31.03.2010 certifying the export of goods and Shipping Bill No. 1158564 dated 03.04.2010 which claimed by the applicant to be pertaining to ARE-1 No. 1798 dated 31.03.2010 was in fact



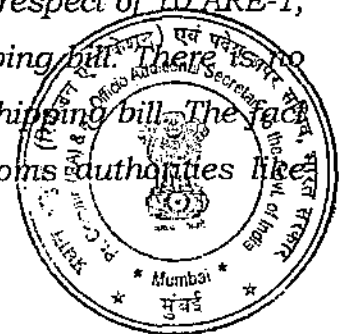
showing ARE-1 No. 1810 dated 31.03.2010 and ARE-1 No. 1814 dated 31.03.2010.

12. Government observes that the Adjudicating Authority had issued a deficiency memo dated 11.04.2011 requesting to resubmit the rebate claim along with the copy of ARE-1 No. 1798 dated 31.10.2010 after completing the requisite details and signature of Customs officials on the same. However, the applicant did not re-submit the original and duplicate copy of ARE-1 No. 1798 dated 31.03.2010 duly endorsed by the Customs officials to the adjudicating authority which is a primary evidence showing export of goods and other requisite documents for processing of refund claim, in terms of procedure prescribed for claiming and sanctioning rebate claims have been prescribed vide Notification No. 19/ 2004-CE(NT) dated 06.09.2004 as amended, issued under Rules 18 of the Central Excise Rules, 2002 and Chapter 8 of the CBEC Central Excise, Manual. Government further observes that the applicant has not come forward with any explanation as to why the original and the duplicate copy of ARE-1 No. 1798 dated 31.03.2010 was not endorsed by the Customs Authorities initially or why they could not re-submit the same as required vide deficiency memo dated 11.04.200.

13. Now coming to the issue of non-mentioning ARE-1 No. 1798 dated 31.03.2010 on Shipping Bill No. 1158564 dated 03.04.2010, Government observes that the applicant has contended that there was mistake in data entry at time of preparing the shipping bill for the goods covered under ARE-1 No. 1798.

14. Government in this regard observes that the Government vide Order No. 166/2015-CX, dated 4-12-2015 (reported in 2016 (343) E.L.T. 849 (G.O.I.) IN RE: KEC International Ltd. while deciding a similar issue observed as under:-

10. As regards non-mentioning of ARE-1 No. in the shipping bill, Government notes that in total claim of Rs. 4347043/- in respect of 10 ARE-1, all the shipping bills contain ARE-1 No. except one shipping bill. There reason as to why the ARE-1 No. was not mentioned in shipping bill. The fact that ARE-1's do not bear proper endorsement by Customs authorities like



date of export, master receipt number is also undisputed. Therefore, it cannot be established that the goods cleared from the factory of manufacture have actually been exported. Further triplicate copy of the ARE-1 was also not submitted on which payment of duty is verified. The case law cited by applicant cannot be applied to the case as the substantial conditions of export of duty paid goods are not complied with in this case.

11. In view of above position, the export of duty paid excisable goods cleared from factory cannot be established and the lower authorities have rightly concluded that export of duty paid goods is not established in this case. As such, the rebate claim is not admissible to the applicant under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004

15. Similarly, Government observes that in the instant case, there is no endorsement of the Customs officials on the copies of ARE-1 No. 1798 dated 31.03.2010 certifying the export of goods under Shipping Bill No. 1158564 dated 03.04.2010 which claimed by the applicant to be pertaining to ARE-1 No. 1798 dated 31.03.2010. Moreover, the applicant has neither got the data entry mistake rectified which was showing ARE-1 No. 1810 dated 31.03.2010 and ARE-1 No. 1814 dated 31.03.2010 on Shipping Bill No. 1158564, nor have they produced any proof of export certificate from concerned Customs authorities to justify their claim that the goods exported vide Shipping Bill No. 1158564 dated 03.04.2010 were pertaining to ARE-1 No. 1798 dated 31.03.2010. Government observes that when the applicant could not get the endorsement of the Customs officials on the copies of ARE-1 No. 1798 dated 31.03.2010 it was imperative for the applicant to procure any other document certifying proof of export from the Customs Authorities which they failed to do. Besides, Government also notes that the case laws referred to by the applicant in support do not cover the Procedural/Technical infractions covered by the instant case and hence these case laws cannot be relied upon.

16. In view of above position, Government holds that the export of duty paid excisable goods cleared from factory cannot be established and the lower



authorities have rightly concluded that export of duty paid goods is not established in this case. As such, the rebate claim is not admissible to the applicant under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004.

17. Government does not find any infirmity in the impugned Order-in-Appeal and therefore upholds the same.

18. The revision application is rejected being devoid of merits.

19. So, ordered.

(Handwritten Signature)
07.6.18
(ASHOK KUMAR MEHTA)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 179/2018-CX (WZ) /ASRA/Mumbai Dated 07.06.2018

To,

M/s Intas Pharmaceuticals Ltd.,
2nd Floor, Chunilal Centre,
Off Nehru Bridge,
Ashram Road,
Dist. Ahmedabad. 382 210

Attested

(Handwritten Signature)
07/06/18

एस. आर. हिरुलकर
S. R. HIRULKAR
(A.C)

Copy to:

1. The Commissioner of CGST, Belapur Commissionerate.
2. The Commissioner of CGST, (Appeals) Raigad, 5thFloor, CGO Complex, Belapur, Navi Mumbai, Thane.
3. Principal Commissioner, CGST, Ahmedabad South Commissionerate, Central Excise Bhavan, Ambawadi, Ahmedabad-380 015,
4. Commissioner (Appeals), CGST, Ahmedabad South Commissionerate, Central Excise Bhavan, Ambawadi, Ahmedabad-380 015,
5. Assistant Commissioner, Vastrapur Division, CGST, Ahmedabad South, Central Excise Bhavan, Ambawadi, Ahmedabad-380 015
6. Sr. P.S. to AS (RA), Mumbai
7. Guard file
8. Spare Copy.

