F.No.380/101/DBK/2013 RA
F.No.380/102/DBK/2013 RA
F.No.380/103/DBK/2013 RA
F.No.380/104/DBK/2013-RA
F.No.380/105/DBK/2013 RA

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GOVERNMENT OF INDIA
MINISTRY OF FINANACE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
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Mumbai- 400 005

F.No.380/101/DBK/2013-RA /5698
F.No.380/102/DBK/2013-RA
F.No.380/103/DBK/2013-RA
F.No.380/104/DBK/2013-RA
F.No.380/105/DBK/2013-RA

Date of Issue: 28.09.2020

ORDER NO. 185-189 2020-CUS (WZ)/ASRA/MUMBAI DATED 11.09.2020 OF THE GOVERNMENT OF INDIA PASSED BY SMT SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicants : Commissioner of Customs, Kandla

Respondents :
1. M/s Rama Phosphate Ltd.
2. M/s Dewas Soya Ltd.
3. Shri Pradip Karia, Managing Director of M/s Pradip Overseas Ltd
4. M/s Pradip Overseas Ltd.
5. M/s Krishna Oil Extraction Ltd.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Orders-in-Appeal No 612 to 616/Commr(A)/KDL/2013 dated 03.09.2013 passed by the Commissioner (Appeals), Customs, Kandla.

ORDER

These Revision Applications are filed by the Commissioner of Customs, Kandla (hereinafter referred to as "the Applicants") against the Orders-in-Appeal No 612 to 616/Commr(A)/KDL/2013 dated 03.09.2013 passed by the Commissioner (Appeals), Customs, Kandla.

2. Briefly M/s Pradip Overseas Ltd. Ahmedabad(herein after as "Responent-4"), Exporter and Shri Pradip Karia, Managing Director of M/s Pradip Overseas Ltd (herein after as "Responent-3") was engaged in export of agriculture products including Soya Bean De Oiled Cake & Soya Bean Meal (DOC & SBM for brevity) falling under Tariff item No. 23040020 and 23040030 of the first Schedule to the Customs Tariff Act 1975. M/s Rama Phosphates Ltd, Indore Ujjai Road, Dharampuri, Dist. Indore, M.P.(herein after as "Responent-1"), M/s Dewas Soya Ltd., Plot No. 96 & 97 Industrial Area No. 3, A.B. Road, Dewas, M.P.-455 001(herein after as "Responent-2") and M/s Krishna Oil Extractions Ltd., Pachor, District Rajgarh (MP) (herein after as "Responent-5") are manufacturers of Soya Oil and Soya DOC by solvent extraction process using Hexane as solvent and sold the DOC to M/s Pradip Overseas Ltd., exporter who had exported the same through Kandla Port by availing the facility of Duty Drawback (DBK).

(a) An intelligence was gathered by the Directorate General of Central Excise Intelligence (DGCEI), Regional Unit, Indore and found that the exporter had exported Soya Meal and DOC by availing the benefit under duty drawback. The DOC was purchased by them from the manufacturers Respondents No 1, 2 & 5, who had manufactured the same by availing the benefit under Rule 19(2) of the Central Excise Rules, 2002 and Notifications issued there under by procuring Hexane without payment of Central Excise Duty. The said Hexane procured without payment of Central Excise Duty, was used in the manufacture

of DOC and such DOC was exported by M/s Pradip Overseas Ltd. under claim of duty drawback @ 1% of FOB as per All Industry Rate of Drawback (Sr. No. 23) prescribed vide Notification No. 81/2006-Cus. (NT) dtd 13.07.2006, 68/2007-Cus. (NT) dtd. 16.07.2007, superseded by Notification No. 103/2008-Cus. (NT) dtd. 29.08.2008.

(b) In view of the provisions of Rule 3 of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and condition 7(f) of the Notification No. 81/2006-Cus. (NT) dated 13.07.2006, 68/2007-Cus. (NT) dated. 16.07.2007 (and other similar Notifications), are not admissible on export of DOC if the same are manufactured in terms of Sub-Rule (2) of Rule 19 of Central Excise Rules, 2002 by using Excisable material (Hexane) in respect of which duties have not been paid.

(c) The DGCEI, Indore issued show cause notice issued to the five Respondents asking as to why the Drawback claim of Rs.9,26,138/- should not be recovered from the exporter along with interest and why penalty should not be imposed upon M/s Pradip Overseas Ltd. exporter, its Director and Respondent Nos 1, 2 & 5. The cases were adjudicated by the Additional Commissioner (DBK), Customs, Kandla vide Order-in-Original No. KDL/ADC/SS/468/DBK/13-14 dated 05.04.2013 and ordered to recover the DBK amount of Rs. 9,26,138/- along with interest. Since amount of Rs.9,04,000/- was already paid by the exporter, hence order to appropriate the same. And imposed penalties of Rs. 9 lakhs on M/s Pradip Overseas Ltd. , Rs. 2 Lakhs on Shri Pradip Karia and Rs. 3 Lakhs each on Respondent No. 1, 2 & 5.

(d) Aggrieved with the impugned order, the Respondents then filed appeal before Commissioner (Appeals), Customs, Kandla. The Commissioner (Appeals) vide Order-in-Appeals No. 612 to 616/2013/Cus/Commr(A)/KDL dated 03.09.2013 held that by allowing drawback of 1% would not amount to double benefits. Thus

he set aside the Order-in-Original dated 05.04.2013 and allowed the appeals with consequential relief.

3. Aggrieved, the Department then filed the current Revision Applications on the following grounds:

(i). The appellants had availed drawback on the DOC)/SBM which was manufactured availing facility of Rule 19(2) of the Central Excise Rules, 2002. As per condition 7(f) of Notification No.81/2006 Cus(NT) and 68/07 Cus (NT) and condition no 8(f) of Notification No.103/2008 Cus(NT):

> *"(7) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is -*
>
> > *(f) manufactured or exported in terms of sub-rule (2) of rule 19 of the Central Excise Rules, 2002;"*

Thus, the notification denies the drawback of the entire schedule (whether Excise or Customs components), if the facility of Rule 19(2) of the Central Excise Rules, 2002 is availed. The said conditions are the prime requirement to get a commodity eligible for drawback.

(ii) The Drawback was introduced to the said products vide Notification No. 84/2010 effective from 20.09.2010 and there was no such bar on availment of drawback therein on the goods which was manufactured availing benefit of Rule 19(2) of the Central Excise Rules, 2002 in the said Notification. As per Rule 5 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995:

> *"Rule 5: Determination of date from which the amount of rate of drawback is to come into force and the effective date for application of amount or rate of drawback.*
>
> *(1) The Central Government may specify the period upto which any amount or rate of drawback determined under rule 3 or revised under rule 4, as the case may be, shall be in force.*

(2) where the amount or rate of drawback is allowed with retrospective effect, such amount or rate shall be allowed from such date as may be specified by the Central Government by notification in the Official Gazette which shall not be earlier than the date of changes in the rates of duty on inputs [or tax on input services] used in the export goods."

Since, in the instant case it is categorically mentioned in the Notf. No. 84/2010 Cus (NT) that the same is effective from 20.09.2010, question of giving it retrospective effect does not arise as further clarified by the office of the Drawback Commissioner vide letter dated 04.01.2012.

(iii) The Commissioner (Appeals) has grossly erred and brushed aside and ignored all the statutory provisions, settled legal positions and even ignored the clarification dated 04.01.2012 issued by the Office of the Drawback Commissioner, CBEC, New Delhi. The Commissioner (Appeal) has suo moto allowed the appeal by misinterpreting the Circular no. 35/2010 dated 17,09.2010 of the Drawback Commissioner, CBEC, New Delhi. Though, it was ,categorically mentioned in the said Circular as well as in the relevant Notification No 84/2010 Cus (NT) dated 17.09.2010 that the same is effective from 20.09.2010 even though the Commissioner Appeal suo moto misconceived the said circular and stated in the Order-in-Appeal that the said Notification No 84/2010 is effective retrospectively. The Commissioner Appeal has also ignored the clarification issued by the Drawback Commissioner dated 04.01.2012 (copy enclosed as part of appeal memorandum) wherein it is categorically clarified as under:-

"Since the words of the notification no. 84/2010-Cus (NT) dated 07.09.2010 are clear and have prospective effect, the request for applying the same retrospectively does not arise".

The Constitutional Bench of the Hon'ble Apex Court in the case of Shyam Sundar Vs. Ram Kumar (Civil Appeal No. 4680/1993) has held that

"we have quoted both the provisions in juxtaposition to comprehend the scenario and further to sensitize ourselves to the controversy in issue. It is a well settled proposition of law that enactments dealing with substantive right are primarily prospective unless it is expressly or by necessary implication given retrospectively. The aforesaid principle has full play when vested rights are affected or influenced in the absence of any unequivocal expose; the piece of Legislation must exposit adequate intendment of Legislature to make the provision retrospective. It is significant to allude to the facet that routinely or conventionally retrospective operation of law is not to be easily deduced. Hypothecation in that regard is ordinarily unwarranted,"

Since, in this case it is categorically mentioned in the said Notification No. 84/2010 and relevant Circular No 35/2010 dated 17.09.2010 that the same is effective from 20.09.2010, any question to make effective the same retrospectively does not arise.

(iv) On merit of the admissibility of Drawback also the Hon'ble Supreme Court, in the case of Rubfila International Ltd. vs. Commissioner [2008 (224) E.L.T. A133. (S.C.)] upheld the decision of the Tribunal wherein it was held :

"The Appellate Tribunal in its impugned order had held that even though All Industry Rate was fixed for a particular export product, applicable to all exporters who export the products, when there is evidence that inputs had not suffered any duty, mischief of Rule 3(1)(ii) of Customs, Central Excise Duties and Service Tax Drawback Rules, 1955 was attracted and no drawback can be claimed."

The order of the Hon'ble Apex Court is applicable in this caw also as no duty was suffered on any of the inputs/raw material used in the manufacture of export goods DOC.

(v) The Hon`ble Supreme Court in the case of Commissioner of Central Excise, Chandigarh-I Versus Mahaan Dairies [2004 (166) E.LT. 23 (S.C.)] has held as under :-

"It is settled law that in order to claim benefit of a Notification a party must strictly comply with the terms of the Notification. If on wordings of the Notification the benefit is not available then by stretching the words

of the Notification or by adding words to rne NotifiCation benefit cannot be conferred "

(vi) The Hon'ble Delhi High Court in the case of M/s Sesame Foods Pvt. Ltd. vs. UOI [2010 (253) ELT 167 (Del.)] denied the drawback and even questioned the applicability of all Industry Rate as under (Para 28):

> *"The very concept of a "drawback" presupposes that it is preceded by a transaction that has suffered some incidence of duty, either excise or customs duty. If agriculture inputs that are in fact not imported, do not otherwise suffer incidence of excise duty, the question of fixing an AIR for such commodity not arise. The parity sought with HSD is plainly misconceived as HSD is a non-agricultural commodity which is manufactured and otherwise is amenable to levy of excise duties. This fundamental difference was perhaps lost sight of when the Respondents proceeded to fix AIR for sesame seeds. The only manner in which the petitioner could have got the benefit was to show that the sesame seeds were in fact imported. That explains why it repeatedly assured the Respondents that it would provide proof to this effect. And it failed to do so."*

The said judgment of the High Court is squarely applicable in this case as no input has suffered any customs or central excise duty and therefore allowing of All India Rate of Drawback appears not allowable on the said product.

(vii) In a similar case of availment of drawback in the case of M/s Sterling Agro Industries Ltd., the Government of India in Order No. 214-215/10-Cus dated 06.07.2910 have upheld the order of the Commissioner (Appeal) as under :-

> *"15. In view of above discussion and findings, government, finds that the applicant by way of procuring duty free inputs under rule 19(2) of Central Excise' Rules, 2002 has contravened the clause (ii) of the Second Proviso to rule 3(1) of the Central Excise Drawback Rule, 1995 (Also Condition 7(f) of Notification No. 68/2007-Cus (NT) and Condition No.8(f) of Notification No. 103/2008-Cus. (NT) and therefore no drawback is admissible in this case. As such, Government finds no infirmity in the impugned orders and upholds the same."*

The said Party had file Writ Petition No 5894/2011 against the said order before the Division Bench of the honorable M.P High Court

Gwalior Bench which remanded the said order of the Govt. of India and held that the Drawback will be admissible under Rule 3(1) of the Drawback Rules if the benefit from payment of duty or rebate or Cenvat has been reversed. Thus, the stand of simultaneous availment of Drawback and Rule 19(2) cannot exist in light of the said order of the High Court.

(viii) In the instant case the situation is more worst as no duty (Customs or Central Excise) has been paid on any of the Inputs hence no drawback will be admissible as per 2nd proviso to Rule 3 of the Drawback Rules as held by the Honorable Delhi High Court in the case of Seasame Foods and the Tribunal in the case of Rubfila International which was affirmed by the Hon'able Supreme Court as cited above.

(ix) Thus, it is crystal clear that the Commissioner, Customs (Appeals), Kandla has grossly erred in the impugned order in appeal by ignoring all the above statutory provisions of Rule 5 of the DBK Rules above and settled legal position as well as the clarification of tile drawback Commissioner dated 04.01.12 hence ;s liahiet: rye sat aside to meet the justice.

(x) The judgments quoted in para 8.1 of the said OIA viz Mars International [2012 (286) ELT 146 (G.O.I)] and Aarti Industries Ltd. [2012 (285) ELT 461 (G.O.I)] have been issued only after Notification No. 84/2010-Cus. (NT) dated 17.09.2010 which came in force only on 20.09.2010 as the instant case had occurred before issuance of Notification No. 84/2010- Cus. (NT) dated 17.09.2010 (effective from 20.09.2012). Hence quoting such judgments will have no importance in the instant case.

(xi) Besides these, the said fraudulent availment of drawback had also been pointed out by the C & AG and appeared in PAC Audit Report No. 15/2011-12 in Para 2.3.12.

(xii) The Applicant prayed that the Orders-in-Appeal dated 03.09.2013 be set aside and uphold the Order-in-Original dated 05.04.2013.

4. Further, the Assistant Commissioner of Customs, New Customs House, New Kandla vide letter dated 24.05.2016 submitted that in similar matter (cases booked by DGCEI, Indore) the cases are covered in favour of the department by following decisions:

(i) GOI Order No. 231/2013-Cus dated 04.10.2013 [2014 (313 ELT 838 (GOI)] in case of Commissioner(Preventive), Jamnagar Vs Rama Phosphate Ltd.

(ii) The Hon'ble High Court of M.P. at Indore has passed the judgment dated 17.11.2014 in favour of the Department in W.P. No. 2576/2012 filed by M/s Suraj Impex Indore.

(iii) The OSD(Drawback) also vide letter F.No. 609/292/2008-DBK dated 04.01.2012 has also mentioned that :

"Since the works of the Notification No. 84/2010-Cus(NT) dated 17.09.2010 is clear and have prospective effect, the request to applying the same retrospectively does not arise."

Hence the above said judgments may please be taken on record/consideration and the matter may be decided.

4. Personal hearing in the case was held on 25/30.07.2018, 01.08.2018, 03.10.2019, 07.11.2019, 25.02.2020 and 03.03.2010. On 07.11.2019, the hearing was attended by Shri H.U. Patel, Supdt.(DBK), Kandla on behalf of the Applicants and Shri Ashutosh Upadhyay, Advocate on behalf of the Respondent-1. Respondent-2 vide letter dated 30.11.2018 waived the personal hearing. However Respondent-3, 4 & 5 did not attend the hearing held on the above dates.

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

7. Government observes that the short issue in all these revision applications is whether duty drawback @ 1% of FOB value is admissible to the exporter respondent on the exports of DOC under Rule 3(1) of the Drawback Rules read with the provisions of Notification No. 81/2006-Cus(NT) dated 13.07.2006, 68/2007-Cus(NT) dated 16.07.2007 and 103/2008-Cus(NT) dated 29.08.2008.

8. It is observed that the detailed investigation has established that Respondents Nos. 1,2 & 5 had procured duty free hexane by availing the facility under Rule 19(2) of the CER, 2002 and used the same for the manufacture of DOC and sold the same to Respondent No. 3 & 4. Government takes note that the second proviso to Rule 3 of the Drawback Rules at clause (ii) thereof bars drawback if goods are produced or manufactured using imported materials or excisable materials or taxable services in respect of which duties or taxes have not been paid. Similarly condition no. 7(f) of Notification No. 81/2006-Cus(NT), 68/2007-Cus(NT) and condition no. 8(f) of Notification No. 103/2008-Cus(NT) provide that the rates of drawback specified in the schedule shall not be applicable to export of a commodity or product if such product is manufactured or exported in terms of sub-rule (2) of Rule 19 of the CER, 2002. Thus it is apparent that the All Industry Rates of Drawback specified under the schedule annexed to the notifications are not applicable to the exporter of such goods if the goods have been manufactured with inputs on which duty has not been paid and have been procured by availing the facility under Rule 19(2) of the CER, 2002.

9. Government finds that the Respondents have not denied the fact of duty free procurement of inputs and their use in the manufacture of DOC by the manufacturers and their export under claim of duty drawback. The

inference that can be drawn from the condition in the notifications and Rule 3 of the Drawback Rules that duty should necessarily have been suffered on the inputs used in the export product. This is also the settled legal position. The duty element on the inputs is the primary ingredient for deciding the admissibility of drawback on exports. With regard to the inferences drawn by the Commissioner(Appeals) in the impugned order based on CBEC Circular No. 35/2010-Cus dated 17.09.2010, it is apparent from the text of the circular that the clarification regarding drawback in a situation where the raw materials have been procured without payment of central excise duty under Rule 19(2) of the CER, 2002 has been specifically stated to be admissible only with reference to Notification No. 84/2010-Cus(NT) dated 17.09.2010. It is pertinent to note that the portion where the issue has been raised in clause (d) of para 4(vi) of the circular, the notification mentioned is Notification No. 103/2008-Cus(NT) dated 29.08.2008. However, the notifications determining AIR rate of drawback for the preceding periods do not find mention in the portion where the reference has been answered and only Notification No. 84/2010-Cus(NT) dated 17.09.2010 finds mention. Therefore, it is obvious that the clarification issued by the Board applies only to Notification No. 84/2010-Cus(NT) dated 17.09.2010 which is applicable from 20.09.2010. The issue has been settled beyond doubt by the clarification issued by the Office of the Drawback Commissioner vide his letter F. No. 609/292/2008-DBK dated 04.01.2012 to the Federation of Indian Export Organisation.

10. Government takes note of the judgments of the courts on the issue. In the case of Rubfila International Ltd. vs. Commissioner[2008(224)ELT A133(SC)], the apex court upheld the principle that when there is evidence that the inputs had not suffered duty, the mischief of Rule 3(1)(ii) of the Drawback Rules would be attracted and no drawback can be claimed. So also, in the case of Sesame Foods Pvt. Ltd. vs. UOI[2010(253)ELT 167(Del)], their Lordships held that "drawback" presupposes that it is preceded by a transaction that has suffered some incidence of duty and if goods like

agricultural inputs are not imported and do not suffer incidence of excise duty, the question of fixing AIR for such commodities cannot arise. In the case of SurajImpex (India) Pvt. Ltd. vs. Secretary, Union of India[2017(347)ELT 252(M.P.)], the Hon'ble High Court of Madhya Pradesh held that simultaneous availment of drawback as well as Rule 19(2) was introduced by omission of clause 8(f) of the erstwhile Notification No. 103/2008 and the introduction of new clause 9(b) in Notification No. 84/2010 which was made effective from 20.09.2010 and explained the same in Circular No. 35/2010. Since the Notification No. 84/2010 was effective from 20.09.2010 and the same cannot be given retrospective effect in the light of the aforementioned facts.

11. Government observes that in the case of Anandeya Zinc Oxides Pvt. Ltd.[2016(337)ELT 354(Bom.)], the Hon'ble Bombay High Court had occasion to examine the argument put forth by that manufacturer that drawback of customs portion could be availed alongwith facility for procurement of inputs under Rule 19(2) of the CER, 2002. The Hon'ble Bombay High Court found that the view taken by the authorities below that the petitioners in that case could not avail customs drawback under Notification No. 26/2003-Cus(NT) dated 01.04.2003 could not be faulted. It was further held that there was no scope for bifurcating drawback towards customs and excise allocation. Their Lordships noted that the notification clearly provides an exclusion to the applicability of the entire notification in specific situations which have been specified therein; one of which was - goods manufactured or exported in terms of sub-rule (2) of Rule 19 of the CER, 2002. They opined that nothing could be read into such notification and that it was well settled that taxation and fiscal statutes have to be strictly construed. Their Lordships firmly held that the Courts cannot read words into such provisos. The judgments of the Apex Court and the High Courts are binding precedents. Therefore, Government concludes that AIR drawback is not admissible to the Respondents Nos. 3 & 4 and the

drawback sanctioned and paid to the said Respondent are liable to be recovered along with interest.

12. Government proceeds to consider the case for imposition of penalty on the exporter and the manufacturers who have supplied DOC to the exporter. The Respondents Nos. 1,2 & 5 have not issued ARE-2 for removal of the DOC but have only issued export invoices while clearing the goods. The fact that the manufacturer failed in following the procedure in an identical manner as other manufacturers investigated by DGCEI in similar cases booked puts a question mark on their actions. Such synchronized failure in not issuing the ARE-2's cannot be passed off as a coincidence. The fact that further weakens the possible defence about their bonafides that non-issue of ARE-2 was merely due to oversight is the fact that the DGCEI has booked cases against several manufacturers and exporters who had adopted the same practice of not issuing ARE-2's. There are a total of 18 manufacturers/exporters involved in the proceedings under the impugned order. Besides these manufacturers/exporters there are other cases booked by the DGCEI which involve identical facts and involve several other manufacturers/exporters. It is therefore apparent that the procedure adopted by the manufacturer was ideal for the exporter to claim ignorance of the fact that inputs had been procured by availing the facility of Rule 19(2) of the CER, 2002 and claim drawback. The fact that this practice was adopted by several manufacturers/exporters across Commissionerates is a pointer to the adoption of this modus to enable exporters to claim drawback where the manufacturers had availed the facility under Rule 19(2) of the CER, 2002 to procure inputs. Government is therefore of the view that the Respondents No. 3 & 4 as well as the manufacturers have rendered themselves liable to be penalized. In Re : Rama Phosphate Ltd.[2014(313)ELT 838(GOI)], the Government had arrived at the conclusion that the manufacturer could not be penalized as there was no documentary evidence. The Government finds that the very fact that all the manufacturers had not issued ARE-2 and the practice has been commonly

adopted by all of them evidences the fact that there was some sort of an arrangement between the manufacturers and the exporters to enable the exporter to avail drawback. Government therefore holds that both the manufacturers and the exporters are liable to be penalized.

13. Government therefore sets aside the impugned OIA No. 67 to 89/2014/Cus/Commr(A)/KDL/2014 dated 10.03.2014 and restores the Order-in-Original No. KDL/ADC/SS/468/DBK/13-14 dated 04.04.2013 passed by the Additional Commissioner of Customs, Custom House, Kandla.

14. The revision applications filed by the Department are allowed.

15. So ordered.

(SEEMA ARORA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India.

ORDER No. 185-189 /2020-CUS(WZ)/ASRA/Mumbai DATED 11.09.2020.

To,
Commissioner of Customs,
Customs House, New Balaji Temple,
Kandla-370 210.

Copy to:

1. M/s Rama Phosphates Ltd, Indore Ujjai Road, Dharampuri, Dist. Indore, M.P.
2. M/s Dewas Soya Ltd., Plot No. 96 & 97 Industrial Area No. 3, A.B. Road, Dewas, M.P.-455 001
3. Shri Pradip Karia, M.D of M/s Pradip Overseas Ltd., A-601, Narnarayan Complex, Swastic Char Rasta Navrangpura, Ahmedabad 380 009
4. M/s Pradip Overseas Ltd., A-601, Narnarayan Complex, Swastic Char Rasta Navrangpura, Ahmedabad 380 009
5. Krishna Oil Extraction Ltd., Vill. Pchore, Dist, Rajgarh (M.P.
6. Sr. P.S. to AS (RA), Mumbai
7. Guard file
8. Spare Copy.