REGISTERED SPEED POST

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. 195/85/14-RA / 2924 Date of Issue: 02/06/21

ORDER NO. 201/ 2021-CX (SZ) / ASRA /Mumbai DATED 20.5.2021 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.

Subject : Revision Application filed, under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 34-56/2013(V-I)(D)CE dated 18.12.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam.

Applicant : M/s Trimex Sands Pvt. Ltd., Andhra Pradesh.

Respondent : Commissioner of Customs & Central Excise, & Service Tax, Visakhapatnam -I.

ORDER

This revision application is filed by M/s Trimex Sands Pvt. Ltd., Andhra Pradesh (hereinafter referred to as 'the applicant') against the Order-in-Appeal No. 34-56/2013(V-I)(D)CE dated 18.12.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam.

2. Brief facts of the case are that the applicant are manufacturers of 'Ilimnate', 'Garnet' and "Zircon Semi Concentrate" respectively classified by them under Chapter 26 of the First Schedule to Central Excise Tariff Act, 1985. They exported the said goods on payment of duty under various ARE-1s during the year 2010 and filed 23 rebate claims totally amounting to Rs. 68,47,048/- under the provisions of Rule 18 of Central Excise Rules, 2002. The Assistant Commissioner of Central Excise, Vizianagaram Division, initially sanctioned all these 23 rebate claims. These Orders in Original were reviewed by the Commissioner of Central Excise, Customs and Service Tax, Visakhapatnam-I and contested on merits, viz. classification of the goods exported, non dutiability of the same and consequent ineligibility to the rebate.

3. Accordingly, department filed 23 appeals before Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam against the said Orders in Original. Commissioner (Appeals) vide Order in Appeal No.29/2011(V-1)(D)CE dated 03.10.2011, No.30/2011(V-1)(D)CE dated 07.12.2011, No.31/2011(V-1)(D)CE dated 07.12.2011, No.32 & 33 /2011(V-1)(D)CE dated 08.12.2011, No.34 & 35 /2011(V-1)(D)CE dated 09.12.2011, No.36 & 37 /2011(V-1)(D)CE dated 12.12.2011, No.38 & 39 /2011(V-1)(D)CE dated 13.12.2011 and No.40 & 41 /2011(V-1)(D)CE dated 14.12.2011 allowed the appeals filed by the department.

4.1 Being aggrieved, M/s Trimex Sands Pvt. Ltd., filed Revision Applications against these Appellate Orders before the Revisionary Authority (RA), who remanded the case back to Appellate authority vide GOI Order No.1719-1741/2012-CX dated 10.12.2012 for passing a de novo order after considering the rival contentions on limitation. The remand ordered by the RA was disposed of by the said Commissioner (Appeals) vide OIA Nos.07-29/2013(V-I)(D)CE dated 23.07.2013 wherein the aspect of limitation under Section 35E of the Central Excise Act,1944 was examined in detail, holding that the departmental appeals were filed with Appellate Authority on time. M/s Trimex Sands Pvt. Ltd., agitated the same before Hon'ble Andhra Pradesh High Court (APHC), in Writ Petition No. 30758 of 2013. The Hon'ble High Court vide Order dated 29.10.2013 remanded

the bunch of 23 cases to Commissioner (Appeals) for examination on merits. The remands were registered afresh under A.Nos.05-27/2013 (V-I)(D)CE and de novo proceedings initiated for examination of the dispute on merits, in terms of the APHC remand (supra).

4.2 The core contentions raised by the department, before the Commissioner (Appeals) common to Sl.Nos.1-11 of the cases were that

- *Natural Garnet , pink-red in color, with specific gravity 4.05-4,2, with chemical composition silicate of iron + aluminium + calcium, with hardness 7-8, cubic crystal system, non-conducting, magnetic, used as abrasive mineral, blasting media, water jet cutting, polishing, anti-skid paints and industrial flooring; is rightly classifiable under TSH 25132030 of the Schedule to the CETA 1985, being more specific in description;*
- *In terms of chapter note 1 to chapter 25, except where the context or note 4 requires, the chapter headings cover products which are in crude state or washed (including chemical treatment except crystallization), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned; in each heading;*
- *The (respondent's) contention that the process by which garnet is made from beach sand by M/s Trimex seeks to remove foreign particles from the beach sand with physio-chemical operations to justify classification under Chapter 26 is untenable inasmuch as Note 1 to Chapter 25 clarifies the department's stand;*
- *Assuming without accepting the respondent's view that the impugned item could be classified under the department's classification (chapter 25) is to be preferred in terms of Rule 3 of General Rules of interpretation of Tariff entries;*
- *The impugned item (Garnet) classifiable under Chapter 25 attracts NIL rate of duty; hence M/s Trimex could neither claim cenvat credit nor claim rebate of duty discharged, which is not required to be discharged in first place; that the credit availed on inputs and capital goods used in the manufacture / clearance of other dutiable goods has been erroneously paid on garnet (attracting NIL rate when classified under chapter 25); and that the rebate claims merited rejection.*

4.3 The core contentions raised by the department, before the Commissioner (Appeals) common to Sl.Nos.12-23 of the cases were that

- *M/s Trimex is carrying out certain physical and mechanical processes to separate mineral sands from ordinary beach sand; that thee chemical structure of the emergent product is unaltered; that at the end of the processes, no crystallographic transformation occurs; that no dutiable products have emerged; that the process carried out by respondent does not amount to manufacture under excise law; that the availment of credit, utilization of the same to pay duty on the impugned goods and subsequently claim rebate including its sanction is erroneous in law.*
- *In the Indian Rare Earths case dealing with the same products as in the present cases, Hon. Tribunal held that-no-manufacturing activity is involved and hence duty demand was unjustified; that the Revenue appeal filed before, the Apex Court was dismissed on the ground that COD clearance was not obtained; that the Tribunal ruling thus reached finality and squarely applied to the instant case;*

- *Since the impugned goods themselves were non dutiable; the question of availment of credit, duty payment and subsequent rebate claim is erroneous; that when goods are not manufactured and subject to excise levy, the goods are non-excisable and no rebate could be claimed, as held by the AP High Court in the Nizam Sugars case [2000 (123) ELT 210 (AP)]; that a similar view (non excisable goods are not manufactured and hence refund inadmissible) was taken in Bhushan Steels & Strips case [2011 (265) ELT 31 (All)]; and that the sanction of rebate of duty paid on non dutiable goods by utilizing ineligible credit is not coherent in law and erroneous.*

5. Commissioner (Appeals) vide Order-in-Appeal No. 34-56/2013(V-I)(D)CE dated 18.12.2013 (impugned order) allowed the appeals of the department and ordered recovery of the rebate granted to the applicant. While allowing the 23 appeals filed by the appellant department, the Commissioner (Appeals) observed that Appeals at Sl. No. 1-11 commonly contest the classification of Garnet, and focus and contention that no duty is payable on products chargeable to NIL rate, hence the duty payment through Cenvat (itself inadmissible on exempt goods) and subsequent claim of rebate was erroneous. The Commissioner (Appeals) also observed that applicant's claim that resultant product is "Garnet Concentrate" is rightly classifiable under CETH 26179090 and chargeable to duty since it emerges from processing, is not sustainable because of Note 1 to Chapter 25 of the Schedule to the CETA 1985 and Rule 3 of the general rules for Interpretation of the schedule. In respect of appeals listed at Sl. No. 12-23, the Commissioner, (Appeals) held that the exported commodities are not excisable goods at all as those did not emerge from a process amounting to 'manufacture' under excise law. Commissioner (Appeals), after discussing the ruling of the Tribunal in the case of Indian Rare Earths Ltd. Vs CCE BBSR-I reported in 2002 (139) ELT 352 and in Kerala Minerals & Metals Ltd. Vs Commissioner of C.Ex., Kochi [2007(214)E.L.T. 556 (Tri.-Bang.)] observed at para 18 of the Order that :-

> *"18. The essence of the Indian rare Earths & Kerala Minerals ruling applied to the Instant dispute clearly holds judicial opinion that the Impugned process does not amount to manufacture. It implies that the emergent goods in the instant case are neither dutiable nor excisable. Hence the question of availment of credit, payment of duty and subsequently claiming rebate of the same is inconsistent with the Indian Rare Earths ruling (supra), as rightly contended by the department. I also find that the classification dispute in Sl.Nos.1- 11 is rendered infructuous since classification is immaterial when the process itself is held not amounting to manufacture under excise law; and the core contentions of the department that there is no credit-no duty-no rebate succeeds in all 23 cases, including the first eleven, on this count.*

The plea of the applicant that even if process does not confirm to manufacture under excise law, wider connotation has to be applied for the purpose

of export benefits citing CBEC Circular No. 489/55/99-CX, dated 13.10.1999, the same was negated by the Commissioner (Appeals) on the ground that this circular was specific to Rebate of duty on Tea under Rule 12(1)(b), and the law relating to export has undergone drastic changes since the issuance of this circular, and the instant dispute pertains to rebate under Rule 18 on products other than tea, and not under Rule 12. Gentlemanly

6. Being aggrieved by the impugned Order-in-Appeal, the applicant has filed this revision application mainly on the following grounds:

6.1 The Order of the Commissioner (Appeals) has been passed by blindly following the decision of the Tribunal in the case of Indian Rare Earths Vs CCE BBSR-1 reported in 2002 (139) ELT 352.

6.2 The Hon'ble Tribunal in that case based its order on the presumption that what was put before them for classification was ores. This can be gathered from the last line of paragraph 8 of the order where they observed that 'Ores which have been subjected to special treatment go out of the scope of ores. No such special treatment is carried out in the present case. With respect it is submitted that in the present case, the raw material is Sand which may be considered as ore since Ore has been defined in The Free Dictionary at the web in the following terms:-

> *A mineral or an aggregate of minerals from which a valuable constituent especially a metal, can be profitably mined or extracted.*
>
> It s also been defined in Chemist, as
>
> *any natural, occurring mineral or aggregate of minerals from which economically important constituents, esp metals, can be extracted.*

6.3 Sand satisfies both definitions of ORES. The second presumption of the Hon. CESTAT in this Case was that no special treatment was carried out in that case, hence there was no manufacture. It is submitted that the applicant in this case has given detailed process of manufacture by which different products are manufactured. Applying the decision (Para 14) of the Supreme Court in the case of Delhi Cloth & General Mills 1977(1)ELT(J 199) (SC) and decision (Para 31) in the case of Empire Industries 1985(20)ELT 179 (SC), as well as decision (para 13) of the Tribunal in the case of Nestle (India) 2011(275)ELT(575) (Tri-Del), there is no doubt that the process employed by the applicant was a process of manufacture which resulted in manufacture of several products, which were different from the raw material used for their production and were known in the market as such. The products are being sold not as Beach sand but a concentrate of Garnet and Zircon.

6.4 It will be erroneous to presume that for considering certain product to be manufactured from a raw material, the chemical structure should be changed. If this view is accepted, production of Iron from Iron Ore will not amount to

manufacture as the Chemical Structure of iron in iron ore as well as in the finished Iron remains the same.

6.5 Reliance of the Tribunal in that case on the case of Hyderabad Industries reported in 1995 (78) ELT 641 (SC) was also misplaced as in that case the Asbestos fibre was mined as such and no manufacturing process was involved.

6.6 In the instant case, the applicant has shown the processes required for obtaining the products exported by the applicant and the same cannot be considered that it was a simple physical process. The process involved various stages of use of Chemical /electro mechanical as well as physical processes which resulted into products having different name, character and use vis a vis the raw material used.

6.7 Alternatively, the sand satisfies the requirement of 'ORE' and by manufacturing processes, has been converted to concentrates of garnet as well as zirconium and therefore specifically covered by Note 4 of Chapter 26 of the CET.

6.8 The Garnet concentrate cannot be classified as garnet as nobody will buy the same as garnet. For rejecting the contention of the applicant that the garnet concentrates are classifiable under heading 26179000 of the CET. it was incumbent upon the department to show by evidence that manufactured goods are garnet and not garnet concentrates. By not producing any evidence, the department cannot claim that the same is classifiable under Chapter 25 of the CET when all the concentrates are classifiable only under chapter 26 of the CET only.

6.9 From the definition of the word produce in Free Dictionary it can be seen that the word produce is much wider than the word manufacture and will encompass any process which brings something into existence. In this view of the matter as Section 3 of the Act included both produce and manufacture, the processes employed by the applicant have certainly brought something in existence. Hence the goods are excisable goods under section 3 of the Act.

6.10 Alternatively, even Revisionary Authority holds that the Garnet are classifiable under Chapter 25 and therefore chargeable to nil rate of duty, the department has to re-credit the amount which was accepted by them as duty of excise in those cases as those payment of duty can only be considered as deposit of duty. They rely on the following decisions of the Hon'ble RA passed in several cases:

(i) In Re: GTN Engineering (India) Ltd. reported in 2012 (284) ELT 737 (GOI).
(ii) In Re: A.R. Printing & Packaging (I) Pvt. Ltd. reported in 2012 (282) ELT 289 (GOI).
(iii) In Re: MARAL Overseas Ltd. reported in 2012 (277) ELT 412 (GOI).

It is further submitted that precedent decisions need not be blindly followed as even one different facts in two cases may render any other decision not a binding precedent.

7. Personal hearing in this case was held on 29.01.2021 through video conferencing which was attended online by Shri B.K. Singh, Advocate on behalf of

the applicant. He informed that a written submission dtd.28.01.2021 has been mailed. He submitted that Original authority has correctly sanctioned rebate and the same may please be maintained. Regarding question of manufacture, he submitted that A.P. High Court has decided in their favour.

8. In its written submissions mailed on 28.01.2021 the applicant has contended as under :-

8.1 The present Revision Application is against Order-in-Appeal No. 05-27/2013(V-I)(D)CE dated 18.12.2013. The said appeals are in respect of 23 Orders-in-Original which is part of the Revision Application as Annexure The impugned orders-in-appeal also has an Annexure (Page 78 of the Paper Book). It may be seen that the Orders-in-Appeal cover four items. In the annexure, the goods mentioned in serial No. 1 to 11 are Garnet, item no. 12 and 21 are Rutile, item no. 13 is Zircon, and item no. 14 to 20 & 22 to 23 are Ilmenite.

8.2 The issue involved in all these cases is whether these products are manufactured products and hence classifiable under Tariff Item 26 of the Central Excise Tariff (hereinafter referred to as the CET) or they are mined products where no manufacturing activities have taken place.

8.3 The Commissioner (Appeals) has culled out the controversy in Para 3 & 4 of the impugned Order at internal page 3. The contention of the Applicant has been incorporated in Para 5 of the impugned Order. In brief, the applicant contended that the review Orders of the department are time barred. The goods covered under serial no. 1 to 11 are Garnet concentrate classifiable under heading 26 of the CET. Similar is the situations in respect of other goods as mentioned in serial no. 12-23 of the annexure. They also pleaded that the appeal filed by the department against the OIOs are time barred. On merit, they pleaded that they had rightly classified the impugned goods under heading 26 of the CET and rightly paid CE duty by using the Cenvat Credit and there after claimed rebate of the said amount as the goods were exported.

8.4 Initially, at the first stage, the Adjudicating Authority had accepted the contention of the applicant and had allowed the rebate. However, the department filed appeal before the Commissioner (Appeals), who allowed the appeals of the department and disallowed the rebate claim. Thereafter, the appellant had preferred Revision Application with the JS(RA), who remanded the case to the Commissioner (Appeals). The Commissioner (Appeals), decided that issue in favour of the department. The applicant again agitated this issue before the Hon'ble AP High Court who remanded the case to Commissioner (Appeals) for a decision on merit. This aspect has been dealt with in Para 9 & 10 of the impugned OIA. The present proceeding is a result of such remand.

8.5 Before proceeding further, it can be gainfully recalled that the appeals before the Commissioner (Appeals) were filed by the Commissioner after reviewing the Order of the AC who had given the Orders in favour of the applicant Company. So, wherever the Commissioner (A) refers to the appellant, it should be considered as Commissioner and respondent before the Commissioner (A) is the applicant before the Hon'ble RA.

8.6 Having narrated the sequence of events, the issue in the case is limited to whether the products mentioned in the annexure of the Appellate Order were manufactured products classifiable under heading 26 of the CET and hence the excise duty was rightly paid by using Cenvat credit or the final products were not manufactured and hence excise duty was not payable. A corollary to this issue is that whether, if the Excise duty was not payable, the same was to be refunded to the applicant as the Government has no right to retain that amount which was paid and collected against the law. Of course, the Commissioner (Appeals) relying on the decision of Indian Rare Earths Vs Commissioner reported in 2002 (139) ELT 352 (Tri.-Kolkata) held that mineral sand remains mineral sand even after they undergo concentration and hence no duty is payable on such concentrated products. It is also to be noted that the appeal filed by the department in Supreme Court could not be pursued because they could not produce the NOC from the Committee of Public Sector Undertakings and the Ministry of Finance.

8.7 At this stage, it will be worthwhile to refer to the manufacturing process employed by the Applicant Trimex Sand in retrieving the minerals as mentioned in the impugned OIA.

Trimex Sands Pvt. Ltd. ('TSPL' or 'The Company'), manufacture minerals such as Ilmenite, Rutile, Zircon, Garnet and Sillimanite. The core business of TSPL is to mine the mineral sands deposits and separate the minerals using the process detailed here.
The company are engaged in the manufacture of the following minerals from the beach sand:

- *Ilmenite;*
- *Rutile;*
- *Garnet;*
- *Zircon; and*
- *Sillimanite.*

2. Brief description of the process carried out by the company

The process of separation of minerals such as Ilmenite, Rutile, Garnet, Zircon and Sillimanite from beach sand is carried out by TSPL in 3 stages:

- *Feed preparation stage;*
- *Pre-concentration stage; and*
- *Mineral separation stage.*

2.1 Feed preparation stage

Raw sand containing 25 to 35% heavy minerals is transported from the mines and dumped on the feed hopper. It is then transferred through a belt conveyor to a mixing chamber and made into slurry by using water jets. The slurry is then fed to a Trommel, a revolving screen having 2 mm aperture size, to remove oversize debris, shell, and plant roots etc. as rejects. "Screen unders" are collected in a surge bin, located below the Trommel and pumped to the pre-concentration plant as feed.

2.2 Pre concentration stage

Pre-concentration is done in pre concentration plant (PCP) which comprises of wet gravity separators like spirals, upstream classifier, wet screen and hydro-cyclones.

Feed to the plant in the form of slurry is fed to the Spirals. Spirals are able to separate heavy minerals from the gangue (Silica sand) due to the difference in the specific gravity as it is high for the heavy minerals compared to Silica sand. The output from the spirals is concentrate, middling and tailings (which will be treated as rejects for refilling). Concentrate and middling are further treated in another set of spirals for upgrading to get heavy mineral concentrate (IRZ concentrate). Tails from those spirals are treated in upstream classifier, to separate coarser heavy from the lighter fines. Wet Screen is used to separate coarse Garnet concentrate from medium Garnet concentrate. Hydro-cyclones are used to recover water in the respective circuits and thickener is used to separate slimes in the feed and disposed off at the mined out areas.

The objective of PCP is to obtain a heavy mineral concentrate (IRZ Concentrate), a coarse Garnet concentrate, a medium Garnet concentrate, a Sillimanite / Quartz concentrate and tailings. Multiple concentrates are produced here to upkeep the optimum recovery level of the minerals. The Sillimanite / Quartz concentrate is further upgraded through the Willimantic wet circuit, where combination of spirals and floatation Cells, is capable of producing a Sillimanite concentrate leaving Quartz and shell in tailings. While the tailings are pumped to a stockpile for disposal back to the mine site all concentrates are transported to the mineral separation plant where the contained Ilmenite, Rutile, Zircon, Garnet and Sillimanite will be separated into final products within the allowable specification and grades at the designed output rates.

2.3 Mineral separation stage

The various concentrates produced in PCP is transported to the Mineral Separation Plant (MSP) through pumping or trucks.

MSP consists of Ilmenite circuit, Zircon circuit, coarse / medium Garnet circuit and Sillimanite circuit located under one roof. Initially the concentrates received from PCP are dried in fluidised bed driers in each circuit to remove moisture content in it and screened to ensure clean feed to the next separation stages.

In Ilmenite circuit, the dried IRZ concentrate is treated in Electrostatic separators (Carrara HT separators), to separate electrically conducting, from non- conducting fractions. Conducting fraction is then treated in three stages of Magnetic separators ("Rare Earth Drum separators") to get magnets as final Ilmenite. Non-magnetises are treated in high intensity magnetic separation (Induced roll magnetic separators) and Electrostatic separation (Carrara HT and Electro static plate separators) to get Rutile as final product.

Non-conducting fraction from Ilmenite circuit which contains Zircon and other fractions like Monazite, fine Garnet and Silica, etc is taken to high intensity magnetic separator ("Rare earth roll separators") to remove all magnetic fractions as rejects. The non-magnetics are taken to wet Zircon circuit which consists of series of shaking tables, a specific gravity based separator, capable of removing all lighter particles in tailings. Zircon being heavy, reported as concentrate is then dried and after exposing to combination of electrostatic and magnetic operations, Zircon is produced.

In Garnet circuit, the dried concentrate is treated in magnetic separator (Rare Earth Drum Mag Separator) and middling fraction is taken as final Garnet with different grades after sizing in Vibro screens. Magnetic fraction is sent to Ilmenite circuit and non magnets are rejected.

In Sillimanite circuit, the dried concentrate is treated in Electro static plate separators and Non conductors are sent to high intensity magnetic separator ("Rare Roll Magnetic Separator") to clean the magnetic contaminations. Non magnetics is final Sillimanite.

Tailings and rejects are taken to the mine voids for back filling along with the PCP tailings. Bucket elevators and belt conveyors are material handling equipments in MSP and both the plants are operated through distributed control systems, having sequential control philosophy with start-up and shutdown procedures.
All products are sent to respective ware houses after quality clearance. Finally Rutile and Zircon are bagged in 50 KG NHLP bags and Garnet and Sillimanite is bagged in jumbo bags or as per the requirements of the customer.

Summary of the manufacturing process

The minerals contained in the beach sand passes through three stages, viz. i) Feed preparation ii) Pre-concentration, and iii) Mineral separation. In the Feed preparation stage, oversize debris, shell and plant roots are removed from the slurry made of raw sands and water. In the pre-concentration process, spirals/clarifiers/wet-screen/hydro cyclones are used for separation of heavy mineral from the gangue (feed prepared silica sand). The above two process would result in emergence of heavy mineral concentrate. The third and final stage is MSP, where dried mineral concentrates are further processed to manufacture Ilmenite, Rutile, Zircon, Garnet and Sillimanite through electrostatic, magnetic or mechanical separation.

As a consequence of the above processes, the final products that emerge are the concentrates of the following minerals:

- *Ilmenite;*
- *Rutile;*
- *Garnet;*
- *Zircon; and*
- *Sillimanite.*

3. Brief description of the final product and its nature

3.1 Ilmenite

It is black in colour. The chemical composition is $FeTiO_3$ and the specific gravity is 4.4 to 4.54. The hardness is 5-6 (Mohr's scale) where the crystal system is hexagonal. It is a conducting and magnetic mineral. Ilmenite is for used manufacturing Titanium dioxide, paints, paper, textiles, pharmaceuticals, printing and aerospace industries.

3.2 Rutile

It is black in colour where the chemical composition is TiO_2 and the specific gravity is 4.15 to 4.25. Hardness is 6 to 6.5 and the crystal system is tetragonal. It is a conducting and non magnetic mineral. It is used for manufacturing TIO_2 pigments, titanium metals and welding electrodes.

3.3 Zircon

It is pale brown in colour. The chemical composition is $ZrSiO_4$.and the specific gravity is 4.6 to 4.7. The hardness is 7.5and the crystal system is tetragonal. It is a non

conducting and non magnetic mineral. It is used as a heat resisting material in furnaces, boilers, in advanced ceramics, gemstones and TV picture tubes etc.

3.4 Garnet

It is pink red in colour with a specific gravity of 4.05 to 4.2. The chemical composition is silicate of iron aluminium and calcium. Hardness is 7 to 8 and the crystal system is cubic. It is a non conducting and magnetic mineral. It is used as abrasive mineral, blasting media, water jet cutting, polishing, antiskid paints and industrial flooring.

3.5 Sillimanite

It is pale white in colour with a chemical composition of $Al_2O_3SiO_2$ and specific gravity of 3.20 to 3.25. The hardness is 6-7 and the crystal system is orthorhombic. It is used for the production of mullite phase refractories to with stand high temperature and long life, brake shoes electrical porcelains sparkplug and tiles.

4. *Central Excise classification of the final products*

The following table summarizes the list of final products and the corresponding CETH classification:

S.No.	Product	CETH
1	Ilmenite	26140010
2	Rutile	26140031
3	Garnet	25132030
4	Zircon	26151000
5	Sillimanite	25085032

8.8 It may be seen that the final products manufactured out of sea sand does not remain sea sand but a separate identifiable Chemical Product having specific use and characteristic. This satisfies the requirement of a manufactured or produced item. Thus the same get classified in different heads of the Tariff. In Indian Rare Earth case, the Tribunal did not examine the processes involved in the manufacture of limenite or any other products which are subject matter of this case.

8.9 In the recent case of the applicant itself, the CESTAT Hyderabad examined the processes and held the goods to be classifiable under heading 26140020 of the Customs Tariff. (Copy of the Order enclosed).

8.10 Alternatively, even if we agree with the department's view that there was no manufacture, then obviously no Excise Duty was to be paid. In such cases, the department has no authority to keep the money deposited as duty with them. The same has to be refunded to the person who had wrongly deposited the duty. There are several cases on this issue. Some of those cases have been quoted in the main Revision Application. However, some other cases are enclosed herewith. In the case of RE; CHEF SET HOUSE WARES (INDIA) PVT LTD. reported in 2012 (283) E.L.T. 307 (G.O.I.) (copy enclosed), in Para 10, the Govt. of India has held that

> ***10.*** *In the instant case the goods were exported on 22-5-2007 which is after the date of said amendment. By virtue of this amendment and insertion of explanation in clause 5A(1A), the applicant cannot pay duty as the goods were exempted from payment of duty of excise. As such, the duty paid erroneously*

*cannot be called as duty of excise but it becomes mere a deposit with Government as the applicant was not required to pay any duty in the instant case. So, the said erroneously paid duty is not rebatable under Rule 18 of Central Excise Rules, 2002. Since, Govt. cannot retain any amount which is not due to it, the amount so collected is allowed to re-credited in Cenvat Account. Government allows the applicant to take re-credit of said amount in their Cenvat Credit Account. The impugned order-in-*appeal is modified to this extent.

8.11 Similar view was expressed by the Government in Para 8 of the Order In Re BALKRISHNA INDUSTRIES reported in 2011 (271) E.L.T. 148 (G.O.I.)

8. *In this regards, Government observes that the revisionary authority has passed a number of orders wherein it has been held that the rebate of duty is to be allowed of the duty paid on the transaction value of the goods as determined under Section 4 of the Central Excise Act, 1944 and the rebate on the amount of duty paid in respect of post-clearances expenses like freight and insurances may be allowed as recredit entry in their cenvat account. Since the Government cannot retain the amount collected without any authority of law and the same has to be returned to the applicant in the manner it was paid. Hence, Government observes that the applicant is entitled for the take (sic) credit in their cenvat account in respect of the amount paid as duty on freight & insurance charges. The applicant was not even required to make a request with the department for allowing this recredit in their cenvat account. The adjudicating officer/ Commissioner (Appeals) could have themselves allowed this* instead of rejecting the same as time-barred.

There are several other decisions, which have been previously submitted before the Revisionary Authority during my last hearing.

8.12 Lastly, it is submitted that, since now the CENVAT CREDIT by which duty was paid in this case is no more operative, the amount is to be refunded incase as has been held by the Hon'ble Bombay High Court in the case of Thermax Ltd. Vs UOI reported in 2019 (31) G.S.T.L. 60 (Guj.) (Copy enclosed).

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

10. Government observes that on appeals being remanded for hearing on merits by Hon'ble APHC, vide Order dated 29.10.2013 in Writ Petition No. 30758 of 2013, the Commissioner (Appeals) vide Order-in-Appeal No. 34-56/2013(V-I)(D)CE dated 18.12.2013 (impugned order) has allowed the appeals of the department by setting aside the said Orders in Original and ordered recovery of the rebates granted to the applicant. Aggrieved by the Order-in-Appeal, the applicant has filed this revision application on the grounds mentioned at para 6 supra.

11. Government observes that the primary issue to be decided in this case is whether the processes employed by the applicant amount to manufacture and the

disputed goods are classifiable under chapter 26 of the Central Excise Tariff. Government finds it proper to first examine the issue of jurisdiction. Hence, Government proceeds to discuss the relevant statutory provisions.

12. Government observes that this authority vide its earlier Order No. 1719-1741/2012-CX dated 10-12.12.2012 in this case had specifically mentioned at para 10.3 that issue of classification does not fall under category of cases specified in first proviso to Section 35B (i) of Central Excise Act, 1944 and the appeal / application on said issue cannot be preferred before Joint Secretary (Revision Application) in terms of Section 35EE of Central Excise Act, 1944 and as such revision application on this issue is not maintainable before this authority.

13. Government observes that where the Order-in-Appeal relates to rebate of duty of excise on goods exported or on excisable materials used in the manufacture of goods which are exported, then revision application lies before Central Government in terms of Section 35EE. Government notes that in this case there is no dispute with regard to export of goods and compliance of provisions of Rule 18 of Central Excise Rules, 2002 r/w Notification No. 19/2004-C.E.(N.T.), dated 6-9-2004. The conditions and procedure stipulated in Notification No. 19/2004-C.E. (N.T.) stands fully complied with and export of duty paid goods is also established. So, there is no violation of any statutory provisions relating to rebate claim as far as Rule 18 of Central Excise Rules, 2002 r/w Not. No. 19/2004-C.E. (N.T.), dated 6-9-2004 is concerned. The dispute is whether the processes employed by the applicant in respect of exported goods amount to manufacture and the disputed goods are classifiable under chapter 26 of the Central Excise Tariff. The Commissioner (Appeals) in the instant case has held that since the process itself is held as not amounting to manufacture under excise law; that the emergent exported goods are neither dutiable nor excisable, hence the core contentions of the department that there is no credit-no duty-no rebate succeeds in all 23 cases on this count. This case involves the two issues of admissibility of rebate claim as well as manufacture/classification of goods. The issue of admissibility of rebate claim depends upon determination whether the processes employed by the applicant amount to manufacture and the disputed goods are classifiable under heading in chapter 26 of the Central Excise Tariff or not. Commissioner (Appeals) has decided both the issues together in the impugned order. The major issue in this case for determination is whether processes employed by the applicant amount to manufacture and whether the emergent goods are dutiable or excisable. So, the

impugned order cannot be said to be only relating to rebate claim as it also relates to manufacture/classification dispute which is the major issue in this case.

14. The applicant in this regard has relied on Hon'ble Tribunal, Delhi's Order in the case of CCE, Rohtak Vs Jindal Stainless Ltd. (reported in 2012 (285) ELT 118 (Tri. Del), wherein, upon difference of opinion between Member (Judicial) and Member (Technical) of the Hon'ble Tribunal the matter was referred to third Member (Technical) nominated vide provisions of Section 129C(5) to hear the point of differences in this matter and to decide :-

> *"Where a matter involves two issues and the statute provides appeals to two different authorities, each having authority to decide only one of the issues, is the argument that only one appeal will lie against one order correct in law;*

On the aforesaid point of difference referred by the Bench the Hon'ble Member (Technical) nominated by Hon'ble President CESTAT, observed as under :-

> *30. ....., the main dispute in this case is over the admissibility of export rebate under Rule 18 in respect of export of Ice buckets and Waste baskets. The issue of export rebate depends upon the issue of classification. In terms of first proviso to Section 35B(1), the Tribunal has no jurisdiction over the appeals against the orders passed by Commissioner (Appeals) in the matters relating to rebate of duty of excise on the goods exported to any country or territory outside India or of rebate on excisable material used in the manufacture of goods which are exported to any country or territory outside India. Under Section 35EE where the order is of nature referred to first proviso to Section 35B(1), a revision application lies before the Central Government. In my view, in this case the main dispute is dispute over admissibility of export rebate as the Asst. Commissioner's order was in respect of rebate claim filed by the Respondent. Even if for the decision on the question of rebate any issue relating to classification is to be decided, that would not change the forum of appeal. Only in a situation where the Commissioner (Appeals) in the same order decides two issues one issue relating to export rebate and other issue relating to classification/valuation or Cenvat credit and the two issues are totally independent issues, the order of the Commissioner (Appeals) can be treated as two orders one in respect of export rebate and the other in respect of classification or valuation or Cenvat credit and only in such a case different portions of the order can be challenged before different authorities. But in a situation where the main issue is export rebate covered by first proviso to Section 35B(1) and if for deciding the issue relating to export rebate, some other issues have also to be decided, the Tribunal would not have jurisdiction and that order of Commissioner (Appeals) can be challenged only before the Jt. Secretary (RA) by filing a revision application.*

Relying on the aforesaid case, similar stand has been taken by the nominated third Member (Technical) of Tribunal- Delhi in the case of Avanti Overseas Pvt. Ltd. Vs CCE, New Delhi [2018 (363) E.L.T. 969 (Tri. - Del.)] wherein the Hon'ble third Member observed that :-

> *29. The decision by the Three Members Bench is to be considered on par with a Larger Bench Decision and is a binding precedent. Applying the ratio of the above case to the current one, I note that in the present case, to decide the issue of eligibility of drawback, it is necessary to first decide the issue of the status of the appellant - whether they are a 100% EOU or not. The two issues are not totally independent issues. The issue of status of the appellant has to be resolved in order to decide the fundamental issue of entitlement of drawback to the appellant. The pith and substance of the dispute in the appeal is about payment of drawback. Consequentially, I am of the view that the present case will fall within the category of orders against which the appellate jurisdiction of the Tribunal is barred. The order of the Commissioner (Appeals) can be challenged only before the Revisionary Authority of Government of India by filing a Revisionary Application.*

Relying on the aforesaid case laws, the Government observes that as the Order-in-Appeal relates to rebate of duty of excise on goods exported, therefore the instant revision application involving issue of classification would also lie before this authority. Government, therefore, proceeds to decide the Revision Application on merits.

15. The applicant in the present Revision Application has mainly contended that the process employed to obtain the products exported by them is not a simple physical process but the process involved various stages of use of Chemical/electro mechanical as well as physical processes which resulted into products having different name, character and use vis-à-vis the raw material used and hence amount to manufacture and the disputed goods are classifiable under heading in chapter 26 of Central Excise Tariff. The applicant has also referred to the processes adopted by them in obtaining the disputed products in their Revision Application as well as in additional written submissions mailed on 28.01.2021 (Para 8.7 supra). The applicant also referred to Chapter note 4 of Chapter 26 of the First Schedule to the Central Excise Tariff Act (CETA), 1985, which reads as under:

> *In relation to products of this chapter, the process of converting ores into concentrates shall amount to manufacture.*

16. The applicant has also relied upon the judgement of Rungta Mines Ltd. v. CCE - 2016 (338) E.L.T. 454 (Tri. - Kolkata), that the process undertaken on sand

ores like washing, magnetic separation, gravity separation to remove unwanted matters result into conversion of ores to concentrate and such activity amounts to manufacture in view of Chapter Note 4 to Chapter 26 of CETA, 1985. It would be pertinent to note that the Bench after hearing the arguments of both sides in that case had in para 15.1 of the Order, framed the issue to be addressed in those appeals as to whether the processes carried out by those parties would amount to manufacture in view of Chapter note 4 to Chapter 26 of the CETA 1985 inserted w.e.f. 01.03.2011 and whether they would be leviable to duty.

17. Government notes that Chapter Note 4 to Chapter 26 to CETA 1985 was inserted (in the Union Budget for the year 2011-2012) so as to provide that the process of converting ores into concentrates shall amount to "manufacture". In the Notes on Clauses to the said Finance Bill, it was stated that:

> "Clause 70 of the Bill seeks to amend the First Schedule and the Third Schedule to the Central Excise Tariff Act.
>
> Item (i) of the sub-clause (a) seeks to amend the First Schedule in the manner provided in the Tenth Schedule so as to, -
>
> (i).....
> .....
>
> (iv) insert a new Note 4 in Chapter 26 to provide that the process of converting ores into concentrates shall amount to manufacture."
>
> In the Explanatory Memorandum to the said Finance Bill, in the portion pertaining to Central Excise, it is explained that the First Schedule to the Central Excise Tariff Act, 1985 is being amended vide clause 70 of the Finance Bill to give effect to tariff changes relating to Union Excise Duties.
>
> As per Section 2(f) of the Central Excise Act, 1944:
>
> '"manufacture" includes any process, -
>
> (i) incidental or ancillary to the completion of a manufactured product;
>
> (ii) which is specified in relation to any goods in the Section or Chapter notes of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amounting to manufacture; or
>
> (iii) which, in relation to the goods specified in the Third Schedule, involves packing or repacking of such goods in a unit container or labelling or re-labelling of containers including the declaration or alteration of retail sale price on it or adoption of any other treatment on the goods to render the product marketable to the consumer;'

18. However, it is pertinent to note that it is consequent upon insertion of chapter note 4 to Chapter 26 of CETA, 1985 w.e.f. 01.03.2011 that the processes carried out on sand Ores result into conversion of ores to concentrate. Such

activity amounts to manufacture under clause (ii) of Section 2(f) read with chapter Note 4 to Chapter 26 of CETA 1985. It is on the basis of this deeming fiction created by chapter note 4, that the conversion of Ores to Concentrate amounts to manufacture. However, this provision would only be prospectively effective from 01.03.2011 onwards and will not have retrospective effect/application.

19. Government observes that the disputed products in the instant case have been exported by the applicant in the year 2010, i.e. before the insertion of Note 4 to Chapter 26 of CETA, 1985 and hence the processes used by the applicant to obtain exported products did not amount to manufacture before the relevant amendment. Therefore, reliance placed by the applicant on Rungta Mines Ltd. v. CCE - 2016 (338) E.L.T. 454 (Tri. - Kolkata) showing that the process undertaken on sand ores like washing, magnetic separation, gravity separation to remove unwanted matters result into conversion of ores to concentrate and such activity amounts to manufacture in view of Chapter Note 4 to Chapter 26, is of no avail to them and is therefore misplaced.

20. Government also observes that in Indian Rare Earths [2002(139)E.L.T.352 (Tribunal)] and Steel Authorities of India Ltd.[2003(154)E.L.T. 65 (Tribunal)] it has been has held that after application of processes viz. crushing, grinding, washing, grading etc. on ores, the resultant product is not 'concentrate', and hence does not amount to manufacture. There is no doubt of the fact that in both these cases the question of law before Tribunal was whether the processes employed on the Ores would result into manufacture within the meaning and scope of the definition of section 2(f)(i) of Central Excise Act, 1944. Consequently, the Tribunal referring to the principles in relation to concept of 'manufacture' laid down by the Hon'ble Supreme Court, concluded that the processes of washing, magnetic separation, gravimetric separation (in Indian Rare Earths) and crushing, grinding, washing, grading of iron ores (in Steel Authorities of India) does not satisfy the test of a new commercial commodity having distinct name, character and use so as to qualify the definition of manufacture as prescribed under section 2(f)(i) of CEA, 1944.

21. Applying the ratio of the above Tribunal's orders which have been upheld by the Apex Court as affirmed in 2009(241) E.L.T. A 70 (S.C.) and 2012 (283) E.L.T. A112 (S.C.) respectively, Government holds that the processes employed by the applicant to obtain the disputed products did not amount to manufacture under Central Excise law during the relevant period i.e. prior to 01.03.2011 before inclusion of specific Chapter Note 4 to Chapter 26 of Central Excise Tariff Act,1985.

22. In view of the discussion in foregoing paras, the reliance placed by the applicant on para 14 of Hon'ble Supreme Court Judgement in UOI Vs Delhi Cloth and General Mills reported in 1977(1) ELT (J 199)(SC), para 31 of Hon'ble Supreme Court Judgement in Empire Industries Ltd. Reported in 1985 (20) E.L.T. 179 (S.C.), Supreme Court Judgement in CCE, Meerut Vs Kapri International (P) Ltd. 2002 (142) E.L.T. 10 (S.C.) and judgment in Nestle(India) Vs CCE Chandigarh 2011(275) ELT(575)(Tri.- Del) (para 6.3 supra) is misplaced.

23. The applicant has also contended in its additional submissions that in their recent case, CESTAT Hyderabad examined the processes and held the goods to be classifiable under heading 26140020 of the Customs Tariff. On going through the said CESTAT Order [2019 (369) E.L.T. 1467 (Tri. - Hyd.)] it is observed that CESTAT Hyderabad while arriving at the conclusion that "*the impugned goods shall be classified under Tariff Item 2614 00 20 as 'Ilmenite upgraded (Beneficiated Ilmenite)' and chargeable to export duty at the rate of five per cent*" have relied on Board Circular 332/1/2012-TRU, dated 17-2-2012 which clarifies that by beneficiation process the end product of ore is concentrate or upgraded ore with regard to the Chapter notes of Chapter 26. It is pertinent to note here that the applicant in this case had exported the goods, viz. *'Ilmenite'* under various shipping bills from December, 2014 to May, 2015 i.e. post insertion of chapter note 4 to Chapter 26 of CETA, 1985 w.e.f. 01.03.2011. As the disputed products in the instant case have been exported by the applicant in the year 2010, i.e. before the insertion of Note 4 to Chapter 26 of CETA, 1985 and hence the processes used by the applicant to obtain exported products did not amount to manufacture before the relevant amendment, (as explained at paras 19, 20 & 21 supra). The CESTAT Hyderabad has also observed in this Order that *'the order passed by the Coordinate Bench in the case of V.V. Minerals the process undertaken by the appellant in that case is the same as in the present case. Revenue has not put forth any evidence to indicate that the processes are not identical. V.V. Minerals held that "the taxpayer had carried out various processes of beneficiation as stipulated under Rule 3(d) of the Mineral Conservation and Development Rules, 1988 and by such process, the unprocessed ore becomes upgraded Ilmenite and hence, the impugned goods shall be classified under Tariff Item 2614 00 20 as 'Ilmenite upgraded (Beneficiated Ilmenite)' and chargeable to export duty at the rate of five per cent.*".

23.1 In the case of V.V. Minerals Vs Commissioner of Customs, Tutocorin,[2016(332)E.L.T. 888 (Tri.-Chennai) the Appellate Tribunal, had held that since, the appellant's beneficiation plant was duly approved by the Ministry of

Mines & Department of Atomic Energy and its processes carried out clearly conform to the activities stipulated under Rule 3(d) of the Mineral Conservation and Development Rules, 1988, the product 'Ilmenite' separated from mined sand and subjected to upgradation/beneficiation process and thereafter exported by them was to be termed as upgraded/beneficiated Ilmenite and classifiable under Tariff Item 2614 00 20 of the Customs Tariff Act, 1975, and not under Tariff Item 2614 00 10 ibid. However, Commissioner of Customs, Tuticorin has filed Civil Appeal (Diary No. 15832 of 2016) against the aforesaid CESTAT Order before Hon'ble Supreme Court which is pending final decision. Hence, the issue regarding classification of Ilmenite cannot be said to have attained finality. Therefore, the reliance placed by the applicant on CESTAT Hyderabad Order [2019 (369) E.L.T. 1467 (Tri. - Hyd.)] is also misplaced.

24. The applicant has further contended that alternatively, even if we agree with the department's view that there was no manufacture, then obviously no Excise Duty was to be paid. In such cases, the department has no authority to keep the money deposited as duty with them. The same has to be refunded to the person who had wrongly deposited the duty. They have relied on RE; Chef Set House Wares (India) Pvt Ltd. reported in 2012 (283) E.L.T. 307 (G.O.I.) and RE: Balakrishna Industries Ltd. 2011(271)E.L.T. 18(G.O.I.).

25. Government observes that the concepts of CENVAT and rebate under Central Excise Law are based on the edifice of manufacture of excisable product. In the present case, there is no manufacturing activity and no excisable product emerging. Rule 3 of Central Credit Rules allows a manufacturer or producer of final product, to avail the credit of duty paid on the inputs, which are to be used by them in the manufacture of final product. If there is no manufacturing activity involved, the said Rule debars the availment of credit at the initial stage itself. Inasmuch as no manufacturing activity was involved in the present cases, the credit itself was not available to the applicant under the said Rules. Consequently, no CENVAT credit or rebate can be allowed, in respect of the impugned goods. In terms of provisions of Rule 14 of the Cenvat Credit Rules, 2004, when the CENVAT credit has been taken or utilized wrongly or has been erroneously refunded, the same along with interest is to be recovered from the manufacturer or the provider of the output service and the provisions of sections 11A and 11AB of the Excise Act or Sections 73 and 75 of the Finance Act, shall apply mutatis mutandis for effecting such recoveries. A reading of the aforesaid provisions makes it very clear

that the said provision is attracted where the Cenvat Credit has been taken or utilized wrongly or has been erroneously refunded.

26. Government from the impugned Order observes that department contended before Commissioner (Appeals) that the applicant in these cases could neither claim Cenvat credit nor claim rebate of duty discharged, which is not required to be discharged in first place; that the credit availed on inputs and capital goods used in the manufacture / clearance of other dutiable goods has been erroneously paid on garnet (attracting NIL rate when classified under chapter 25); and that the rebate claims merited rejection and that since the impugned goods themselves were non dutiable; the question of availment of credit, duty payment and subsequent rebate claim is erroneous; that when goods are not manufactured and subject to excise levy, the goods are non-excisable and no rebate could be claimed, as held by the AP High Court in the Nizam Sugars case [2000 (123) ELT 210 (AP)]; that a similar view (non excisable goods are not manufactured and hence refund inadmissible) was taken in Bhushan Steels & Strips case [2011 (265) ELT 31 (All)]; and that the sanction of rebate of duty paid on non-dutiable goods by utilizing ineligible credit is not coherent in law and erroneous.

27. The applicant has advanced some arguments about the admissibility of the amount paid by them as refund of deposit. However, this argument cannot be admitted forthwith. It is observed from the case records that the Department has assailed the admissibility of CENVAT credit availed by the applicant. To compound matters, this disputed CENVAT credit has been utilised by the applicant for payment of the amount as duty on the exported goods. It would therefore follow that the admissibility of the CENVAT credit would be the deciding factor to determine whether the applicant is eligible for any refund. If the CENVAT credit is found to be admissible, the applicant would be eligible for refund of the amount paid by them on the exported goods as refund of deposit. However, if the CENVAT credit is found to be inadmissible, it does not attain the character of duty of excise and could not have been utilised for payment of duty on the exported goods. Therefore, the question of the amount paid on the exported goods being admissible as "refund of deposit" is entirely dependent on the final outcome of the proceedings settling the issue whether the CENVAT credit is admissible or otherwise. Government therefore refrains from offering any opinion on the submissions regarding admissibility of "refund of deposit" of the amount paid by the applicant on the exported goods and leaves this question open for decision by the refund

sanctioning authority depending upon the final outcome of the proceedings deciding on the admissibility of CENVAT credit availed by the applicant.

28. In view of above discussions Government does not find any infirmity in Order-in-Appeal No. 34-56/2013(V-I)(D)CE dated 18.12.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam, in so far as it has set aside rebate sanctioned vide 23 Orders in Original and therefore, upholds the same to that extent.

29. Whether the duty which was not required to be paid can only be treated as deposit and will be refunded back in the manner it was paid either from Cenvat credit or cash will depend upon the circumstances discussed in para 27 supra. The matter is remanded back to the Original authority for the limited purpose of ascertaining the status of the Cenvat Credit and to take decision accordingly. However, the duty paid in cash, if any, will be refunded to the applicant.

30. The Revision application is disposed off in the above terms.

Shrawan 20/5/21

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

ORDER No. 201 /2020-CX (SZ) /ASRA/Mumbai, DATED 20.5.2021

To,

M/s. Trimex Sands Pvt. Ltd.,
Vatchalavalsa V. Srikakulam Dist.,
Andhra Pradesh.

Copy to :-

1. The Commissioner of CGST, Visakhapatnam, GST Bahvan, Port Area, Visakhapatanam-530 035,
2. The Commissioner of Central Goods & Services Tax, Visakhapatnam Appeals, Sub-Office At Visakhapatnam, 4th Floor, Customs House, Visakhapatnam
3. The Deputy / Assistant Commissioner, Vizianagaram CGST Division: Vizianagaram-535003.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file,
6. ~~Spare~~ Copy.