



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  
8<sup>th</sup> Floor, World Trade Centre, Cuffe Parade,  
Mumbai- 400 005

F.No. 195/160-162/15 | 3007

Date of Issue:- 14/06/21

ORDER NO. 213-215 /2021-CEX (SZ) /ASRA/MUMBAI DATED 31.03.2021 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 Applications filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No.17-19/2015-TRY(CEX)(R) dtd. 24.03.2015 passed by the Commissioner of Central Excise (Appeals-II) Trichirappalli.

Applicant :- M/s. Xomox Sanmar Ltd., Viralimalai, Pudukottai Dist.

Respondent :- Commissioner of Customs & Central Excise, Trichy.

## ORDER

These Revision Applications have been filed by M/s. Xomox Sanmar Ltd., 88/1/A/1, Vadugapatty Village, Viralimalai, (hereinafter referred to as "the applicant") against Order-in-Appeal No.17-19/2015 TRY(CEX) (R)dtd. 24.03.2015 passed by the Commissioner of Central Excise (Appeals-II) Trichirappalli as detailed below:-

-:TABLE:-

Sl.No.	Revision Application No.	Rebate claim Amount rejected/disallowed (Rs.)	Rejected vide OIO No.	OIO upheld vide OIA No.
1	2	3	4	5
1.	195/160/2015	5,34,948/-	06/2015-R dtd. 08.01.2015	17-19/2015 TRY(CEX) (R)dtd. 24.03.2015
2.	195/161/2015	4,74,306/-	09/2015-R dtd. 12.01.2015	---- do ----
3.	195/162/2015	9,47,131/-	05/2015-R dtd. 08.01.2015	---- do ----

2. The brief facts of the case are that the applicant is the manufacturer of Industrial Valves of various types and sizes. They had filed three rebate claims as shown in column No. 3 of Table above, under Section 11B of the Central Excise Act, 1944 being the duty paid on good declared as "Valve accessories" and "Identifiable ready to use MCD parts made wholly of Carbon Steel Manufactured through Casting process" falling under CTH Nos.84818030 and 84818090, exported during the month of December, 2013, Nov 2013 and Feb 2014. The applicant manufactured and removed from the factory goods declared as "Valve accessories" and "Identifiable ready to use MICD parts made wholly of Carbon Steel Manufactured through casting process" under ARE-1s on payment of Central Excise duty and after export, filed rebate claims . The original authority vide Orders in Original mentioned at column No. 4 of Table above, rejected the rebate claims on various grounds mentioned below:-

3.1 Reasons for rejection of Rebate to the extent of Rs. 5,34,948/-vide Order in Original No. 06/2015-R dtd. 08.01.2015 (Sl. No. 1 of the Table above) :-

- In ARE-1s the description of goods is mentioned as "Industrial Valves (Cast/Forged body) and as per Excise Inv. But in Excise Invoice specific description of goods is not mentioned and Central Excise Chapter head is given as 848180. In shipping Bill the description of goods is mentioned as Industrial Valves (Cast/forged body) with Central Excise chapter head as 84818030. In Bill of Lading, the description of goods exported is given as Industrial Valves and valve components. There is no correlation in description of goods and Central Excise Chapter headings between the excise and export documents.

3.2 Reasons for rejection of Rebate to the extent of Rs. 4,74,306/- vide Order in Original No. 09/2015-R dtd. 12.01.2015 (Sl. No. 2 of the Table above) :-

- In ARE-1s the description of goods is mentioned as "I<sup>l</sup>ble rdy to use M/CD parts made wholly of carbon Steel mfd thro' Casting process" and as per our excise inv. But in Excise Invoice specific description of goods is not mentioned and Central Excise Chapter heads are given as 848180 & 848130. In shipping Bills the description of goods is mentioned as I<sup>l</sup>ble rdy to use M/CD parts made wholly of carbon Steel mfd thro' Casting process" with Central Excise chapter head as 84819090. In Bill of Lading, the description of goods exported is given as Industrial Valves and valve components. There is no correlation in description of goods and Central Excise Chapter headings between the excise and export documents.

3.3 Reasons for rejection of Rebate to the extent of Rs. 9,47,131/-vide Order in Original No. 05/2015-R dtd. 08.01.2015 (Sl. No. 3 of the Table above) :-

- In ARE-1, the description of goods is mentioned as "Valve Accessories" and as per our Excise Invoice. But in Excise Invoice specific description of goods is not mentioned and Central Excise Chapter head is given as 848199. In Shipping Bill the description of goods is mentioned as "Valve Accessories" with Central Excise Chapter heading as 84818030. In Bill of Lading, the description of goods is given as Industrial Valves & valve components. There is no correlation in description of goods and Central Excise Chapter heads between the Excise documents and Export documents.
- In ARE-1, the description of goods is mentioned as "I<sup>l</sup>ble ready to use MCD Parts made wholly of Carbon steel Mfd thro' casting process" and as per our Excise Invoice. But in Excise Invoice specific description of goods is not mentioned and Central Excise Chapter head is given as 848199 & 848180. In Shipping Bill the description of goods is mentioned as "I<sup>l</sup>ble ready to use MCD Parts made wholly of Carbon steel manufactured through casting process" with Central Excise Chapter heading as 84818090. In Bill of Lading, the description of goods is given as Industrial Valves & valve components. There is no correlation in description of goods and Central Excise Chapter heads between the Excise documents and Export documents.
- In 1 ARE-1, the description of goods is mentioned as "I<sup>l</sup>ble ready to use MCD Parts made wholly of Carbon steel Mfd thro' casting process" and as per our Excise Invoice. But in Excise Invoice specific description of goods is not mentioned and Central Excise Chapter head is given as 848130. In Shipping Bill the description of goods is mentioned as "I<sup>l</sup>ble ready to use MCD Parts made wholly of Carbon steel manufactured through casting process" with Central Excise Chapter heading as 84818090. In Bill of Lading, the description of goods is given as Industrial Valves & valve components. There is no correlation in description of goods and Central Excise Chapter heads between the Excise documents and Export documents.

4. Being aggrieved, the applicant filed an appeal before the Commissioner of Central Excise (Appeals-II), Trichirappalli. Commissioner (Appeals) upheld the aforesaid Orders in Original vide Order-in-Appeal No.17-19/2015 TRY(CEX) (R)dtd. 24.03.2015

5. Being aggrieved with the impugned Order of the applicant has filed the Revision Applications mainly on the following common grounds :

5.1 There is no dispute on the fact that the subject goods under which they sought for rebate has been cleared on payment of duty and exported within the time limit. Since the factum of export has been clearly established, the claim cannot be rejected raising certain procedural objections. They satisfied all the

substantial conditions such as filing of claim within time limit, payment of duty at the time of removal, unjust enrichment etc.

5.2 There is no dispute on the fact that they produced all relevant documents such as ARE-1, Invoice, Bill of Lading, Description of goods, the details of duty debited, realization in foreign exchange, packing list etc. This fact makes it abundantly clear that goods have been exported. They filed an application for rebate under Rule 18 of the Central Excise Rules, 2002 and satisfied all the conditions specified under the Notification. There is no dispute on the fact that they have satisfied all the conditions of Notification No.24/2011 dated 05.02.2011 issued under Rule 18 which deals with rebate of duty on export of goods to all countries other than Nepal and Bhutan.

5.3 It is a settled position of law that if the goods are exported, the duty paid at the time of removal for exports is eligible as rebate. In the instant case, there is no finding that the goods have not been exported. In fact, the Department has satisfied the export and the rejection is on simple ground without appreciating the legal position.

5.4 They are engaged in the manufacture of Industrial Valves and spares falling under Chapter 84 of the First Schedule to the Central Excise Tariff Act 1985. They cleared the goods for export on payment of duty through PLA or by way of debit in the Cenvat account. The rejection on the ground that there is a difference in the description of goods is not sustainable. There is no dispute with reference to the value of goods referred to ARE-1 and there is also no dispute on the fact that they have realized the value shown in ARE-1.

5.5 The Commissioner of Central Excise (Appeals) erred in denying the rebate by giving a finding that Specific description of goods is not mentioned. The following makes it clear that the Orders in Original are not sustainable:

- a. As per the export and import policy and to claim Export benefit the Applicant has to give description of the goods in the relevant documents.
- b. Ready to use Machined Parts made wholly of Carbon Steel-Industrial Valves- Cast/Forged is the description of the goods. The same has to be incorporated in the Shipping Bill to claim export benefit.
- c. Due to insufficiency of space in the Shipping Bill, the description was compressed and printed as "RDY to use M/CD parts made wholly of carbon steel/industrial valves(cast/Forged)"
- d. They are engaged in supplying Valves in different types and sizes as per the Specifications of customers requirements based on purchase orders. The details of which are correctly mentioned in the Invoices. Due to insufficiency of space in ARE-1, the SAP system is designed to print as "Industrial valves as per Invoice No "and corresponding Invoice numbers have been mentioned on the top right side of the ARE-1.
- e. The details of number of cases, quantity, values, address, destination and mode of dispatch etc. are duly matched with Invoice and shipping Bill. The above documents were duly accepted by Customs and they have been exporting their products since 1990.

5.6. The Commissioner of Central Excise (Appeals) failed to appreciate that the above mentioned errors are in the nature of procedural lapses and rebate claim cannot be denied simply on the ground of Procedural Lapses and substantial benefits cannot be denied on the ground of mere Procedural lapses.

6. Personal hearing in this case was held on 05.03.2021 through video conferencing and Ms. Sharanya Vijay. K., Advocate, Shri M Shanmuga Sundaram, appeared online for hearing on behalf of the applicant, They submitted that for minor defects their substantive claim cannot be denied when there is no dispute on export of duty paid goods.

7. In their written submissions dated 25.02.2021 the applicant submitted as under:-

7.1 In all the cases the goods have been actually exported; goods have left the country and the foreign exchange has also been realised. There is no dispute on any of these aspects.

7.2 The rebate has to be allowed since;

(i) Value of goods and description in Shipping Bill and ARE-1 match.

(ii) Value in USD matches across all documents in export invoice, excise invoice, ARE-1 and Shipping Bill.

(iii) Goods have been exported and export proceeds have been received and relevant BRC's are available.

(iv) Even if there is any minor procedural lapses in the documents, that cannot take away the beneficial provisions.

7.3 The alleged defects are only minor and technical in nature. The fact that goods have been exported is never in dispute in respect of these matters.

7.4 The objective of excise rebate under Rule 18 is to ensure that only the goods are exported and the taxes are not exported. Even though there is no requirement for receipt of convertible foreign exchange in Rule 18 this receipt has also been demonstrated.

7.5 They have already produced all relevant documents establishing the genuineness of the transaction and the same stands well accepted by the Commissioner (Appeals) vide its order. Moreover, the adjudicating authority while passing the Order-in-Original has made a clear observation to the effect that the applicant has exported its goods. That being the case, the department cannot approbate and reprobate as laid down by the Tribunal in the case of Griffin Laboratories Ltd Vs. CC (1989) 41 ELT 613 & Laxindco Steel Pvt Ltd Vs. CCE (2008) 10 STR 527.

7.6 They have satisfied all the conditions specified under the Notification No.24/2011 dated 05.02.2011 issued under Rule 18 which deals with the rebate of duty on export of goods and the same remains undisputed. That being the case, the applicant is rightly eligible for the refund. Also, the relevant documents were endorsed by the proper officer of customs.

7.7 The decision of the Hon'ble GOI in Ran's Pharma Corporation case (2014) 314 ELT 953 (GOI) & Electro Steel Casting Ltd (2015) 321 ELT 150 (GOI) is squarely applicable to the applicant's case as the operative portion of the said

decision reiterates the well settled position of law that rebate cannot be denied for minor procedural infractions.

7.8 A number of decisions of the Government of India in revision proceedings and the decisions of the Supreme Court on export benefits are relevant to the issue are as follows :-

1. In Re. Electro Steel Castings (2015) 321 ELT 150 (GOI),
2. In Re. Socomed Pharma Pvt. Ltd. (2014) 314 ELT 949 (GOI),
3. In Re. Aventis Pharma Ltd (2012) 285 ELT 151 (GOI)
4. In Re AG Enterprises (2012) 276 ELT 127,
5. Suksha International Vs. UOI (1989) 39 ELT 503 (SC),
6. Formica India Vs. Collector of Central Excise (1995) 77 ELT 511 (SC),
7. Mangalore Chemicals and Fertilizers Ltd. Vs. Dy. Commissioner — (1991) 55 ELT 437 (SC),
8. Ford India Pvt. Ltd. Vs. ACCE (2011) 272 ELT 353;
9. Shasun Pharmaceuticals Vs. IV (2013) 291 ELT 189;
10. Union of India Vs. Farheen Texturisers (2015) 323 ELT 104 — Bom  
SLP Dismissed by Supreme Court in (2015) 323 ELT A23;
11. Zandu Chemicals Ltd. Vs. UoI (2015) 315 ELT 520 (Bom.)
12. Shree Ambika Sugars Ltd. V/s JS (2019) 368 ELT 334-Mad.

The period of dispute is 2012-13 and 2013-14 and even though the excise duty has been paid on exports, they have not received the excise rebate under Rule 18 and given the fact that even the excise regime is no longer in existence, it is prayed that Revision Applications may be allowed.

8. The respondent department also vide letter dated 05.03.2021 submitted following para wise comments in respect of impugned Order in Appeal.

8.1 The Xomox Sanmar, Viralimalai the Appellant in this case (hereinafter referred to as Assessee) have filed these 3 rebate claims and have adopted different Chapter Headings for same goods in Excise Invoices and in the Shipping Bills. In ARE-1 no description of goods was mentioned but the description mentioned is "as per our Excise Invoice". In the Excise Invoices and in the export documents, the CTH numbers were mentioned differently. In the Central Excise Tariff, the said exported goods Chapter Heading is mentioned as CTH No. 8481300. Whereas the appellant has mentioned the CTH No. as 848130 in Excise Invoice which relates with Safety or relief valves, CTH No. 848180 relates with other appliances. Parts of valves is mentioned under CTH No. 84819010 / 84819090. Whereas the appellants have to mention 8-digit classification code and specific description of goods in the Excise Invoice, which was not done (mentioned). The description of goods mentioned at Excise Invoices and Shipping Bills are different.

8.2 However, mentioning different Chapter Headings in Excise Invoice and Shipping Bills for same goods, does not confirm that the same goods invoiced were exported, since the Chapter Headings also describe the nature of goods invoiced and exported. Further being the beneficiary of the rebate scheme, the appellants has to apply due diligence and care is preparation of proper documentation, There is no correlation in description of goods between Central Excise documents and Export documents mentioning different description of goods in Excise Invoices, ARE-1s, Shipping Bills and Bills of Lading for same goods raises reasonable doubt whether the goods invoiced, suffered Central Excise duty, removed from the factory under ARE-1s were duly cleared Customs checks through Shipping Bills and finally exported through Bill of Lading. In other words, the factum of goods removed and exported is not well established by the Assessee.

8.3 Central Excise documents and Customs Export documents are the essential necessary documents for claiming rebate. It is the duty of the appellants to produce proper documents with all the relevant descriptions for claiming rebate. In the absence of any such relevant documents, the rebate claims are liable to be rejected. Thus the rebate claims filed by the appellants are rightly held inadmissible.

Due to mismatch in description and Chapter Heading there is a possibility of availing higher Drawback benefit from Customs and higher benefits from the DGFT also.

Past experience in handling similar cases remanded by REVISION Authority show that the Assessee approach this Division with the same documents which were produced before the Original Authorities and no new evidence is let in. Therefore, taking any decision different from the one already taken will be difficult. Further the Assessee is avoiding the Amendment of documents which is available under Customs Act. Therefore, the plea of the Assessee is not tenable and deserves to be dismissed.

Therefore the Appeals may please be rejected on the above grounds.

9. Government has carefully gone through the relevant case records and perused the impugned Order-in-original and Order-in-appeal cross objections filed by the department as well as written submissions dated 25.02.2021 filed by the applicant and parawise comments dated 05.03.2021 filed by the respondent department.

10. The applicant vide Annexure-1 to written submissions dated 25.02.2021 has submitted ARE-1 wise explanation which is reproduced below:-

Revision Application No.	ARE-1 No.	Amount of Rebate involved (Rs.)	Explanation of the applicant
195/160/2015	1167/13-14	5,34,948/-	1. Difference in Ex.Rate due to timing difference 2. In ARE1, goods description mentioned as "as per Excise Invoice", in the excise invoice detailed goods description is mentioned, in shipping bill, the major classification of goods "industrial Valves (Cast/Forged Body)" is mentioned alongwith our detailed description as mentioned in Excise Invoice. 3. Inadvertent Clerical Error
195/161/2015	1212/13-14	4,74,306/-	1. In ARE1, goods description mentioned as "as per Excise Invoice", in the excise invoice detailed goods description is mentioned, in shipping bill, the major classification of goods "RDY to Use M/CD parts made wholly of carbon steel" is mentioned alongwith our detailed description as mentioned in Excise invoice. 2. Inadvertent Clerical Error
195/162/2015	1179/13-14	5,18,457/-	1. Difference in Ex.Rate due to timing difference 2. In ARE1, goods description mentioned as "as per Excise Invoice", in the excise invoice detailed goods description is mentioned, in shipping bill, the major classification of goods "Valves Accessories" is mentioned alongwith our detailed description as mentioned in Excise invoice. 3. Inadvertent Clerical Error
195/162/2015	1183/13-14	2,04,254/-	1. Difference in Ex.Rate due to timing difference 2. In ARE1, goods description mentioned as "as per Excise Invoice", in the excise invoice detailed goods description is mentioned, in shipping bill, the major classification of goods "RDY to Use M./CD parts made wholly of carbon steel" is mentioned alongwith our detailed description as

			mentioned in Excise Invoice. 3. Inadvertent Clerical Error .
195/162/2015	1185/13-14	2,28,263/-	1. Difference in Ex.Rate due to timing difference 2. In ARE1, goods description mentioned as "as per Excise Invoice", in the excise invoice detailed goods description is mentioned, in shipping bill, the major classification of goods "RDY to Use M./CD parts made wholly of carbon steel" is mentioned alongwith our detailed description as mentioned in Excise invoice. 3. Inadvertent Clerical Error .

The applicant has also enclosed copies of ARE-1s, Shipping Bills, Bill of Lading, Invoice etc. in support of its above explanation.

11. Government from the explanation tendered by the applicant supra as well as from the copies of the relevant export documents (ARE-1s, Export Invoice, Shipping Bills, Airway Bills/Bill of Lading) annexed to Annexure-I (of submission dated 25.02.2021) observes that there is justification in its claim that the goods cleared from the factory have been exported. However, no verification of the documents produced by the applicant has been caused by the Commissioner (Appeals) as observed from the impugned Order. The rejection of the rebate claims is upheld on account of the Revisionary Authority's Order no.103-141/14-CX dated 31.03.2014 which the lower authorities have construed as a 'binding precedent' without giving any credence to the applicant's claims/submissions which is not appropriate in the interest of justice.

12. As regards reliance placed by the Commissioner (Appeals) on GOI Order No. 103-141/14-CX dated 31.03.2014, Government observes that there are many GOI orders subsequent to Order dated 31.03.2014 referred above, wherein it is held that if on the basis of collateral evidences, the correlation stands established between export documents and excise documents, export of duty paid goods may be treated as completed. In RE : Gimpex Pvt. Ltd. [2020(372)E.L.T.745(G.O.I.) while rejecting the Revision Application filed by the Department, GOI in its Order No. 102/2019-CX dated 18.10.2019 observed as under:-

*There is a procedural lapse on the part of the respondent, since CETH on shipping bill has been mentioned wrongly due to oversight. The applicant has not challenged the Bank Realisation Certificate mentioning details relating to invoice no. and date, description of goods, customs authenticated shipping bill, bill of lading and FOB value realized in Foreign Exchange. The fact that the customs preventive officer has certified the export of impugned consignment and remittance has also been received against the said export has not been contested.*

*Reliance is placed on the judgment of Hon'ble High Court of Bombay in the case of Zandu Chemicals Ltd. v. Union of India wherein the court has held that*



*interpretation of statutes, procedural requirement are capable of substantial compliance, and cannot be held to be mandatory 2015 (315) E.L.T. 520 (Bom.). Further, Government, in the case of Agio Pharmaceuticals Ltd. has held substantial condition of Rule 18 of Central Excise Rules, 2002 are complied with, therefore rebate cannot be denied for minor procedural infraction 2014 (312) E.L.T. 854 (G.O.I).*

13. The respondent department has also mentioned in its submissions dated 05.03.2021 that *"past experience in handling similar cases remanded by REVISION Authority show that the Assessee approach this Division with the same documents which were produced before the Original Authorities and no new evidence is let in. Therefore, taking any decision different from the one already taken will be difficult. Further the Assessee is avoiding the Amendment of documents which is available under Customs Act, therefore, the plea of the Assessee is not tenable and deserves to be dismissed.*

14. Government observes that the various rebate claims filed by the applicant for the subsequent periods were also rejected on similar grounds by the Adjudicating authority. However, on appeal being filed against the same, Commissioner Central Excise (Appeals-II) Trichirappalli vide Orders in appeal No.51 to 54/2015-TRY(CEX) dated 14.12.2015, 51 to 55/2016-TRY (CEX) dated 14.09.2016 and 58 to 62/2016-TRY (CEX) dated 20.09.2016 allowed the appeal of the applicant. The Commissioner (Appeals) in these orders arrived at a conclusion that correlation between the description in Excise and Export documents in these cases is established. It is not the case that the applicant had produced amended documents before Commissioner (Appeals) for verification. The Commissioner (Appeals) also observed in the said Orders that the *"Department has not put forth any documentary evidences to prove that the said goods have not been exported by the appellant and no export proceeds were received. In the absence of any such evidences and the subsequent Orders of the Revisionary Authority reaffirming the principle of correlatability, the appellants are eligible for the rebate as mentioned in the said orders"*. Government has upheld these Orders in Appeal vide its Orders No. 82-85/2021-CEX(SZ)/ASRA/Mumbai dated 16.02.2021, 86-90/2021-CEX(SZ)/ASRA/Mumbai dated 24.02.2021 and 98-102/2021-CEX(SZ)/ASRA/Mumbai dated 26.02.2021 and has rejected the Revision Applications filed by the department.

15. There is no investigation carried out by the department to find out the reason/motive of the respondent in showing different CETH in Excise and Customs documents. If at all there is a possibility of applicant availing of higher duty drawback and higher benefits from DGFT, by showing different descriptions / chapter headings, the same needs to be unearthed. A mere possibility cannot

clothe the department to outrightly negate claim of rebate. In the instant cases except for mismatch in CETH / Description, there is nothing to show that the goods which left the factory were not exported. In the absence of any evidence adduced by the Department to suggest that the goods exported were not the same goods and not duty paid, the applicant's submissions cannot be brushed aside.

16. In view of the above discussion and findings, Government sets aside Order-in-Appeal No. 17-19/2015 TRY(CEX) (R)dtd. 24.03.2015 passed by the Commissioner of Central Excise (Appeals-II) Trichirappalli and directs original authority to decide rebate claims after due verification of documents and keeping in mind the above observations. The applicant is also directed to provide all the documents/BRCs evidencing export of the said goods to the concerned authorities. The original authority is directed to pass appropriate order in accordance with law after following the principles of natural justice, within 4 weeks from the receipt of this order.

17. Revision Applications are disposed off in the above terms.

*Shrawan*  
31/03/21  
(SHRAWAN KUMAR)

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

ORDER No. <sup>213-215</sup> /2021-CEX (SZ) /ASRA/Mumbai Dated 31-03-2021.

To,  
M/s. Xomox Sanmar Limited,  
No.88/1A/1, Vadugapatty Village  
Viralmalai- 621316

Copy to:

1. The Commissioner of CGST & CX, Tiruchirapalli (Trichy), No.1, Williams Road, Cantonment, Tiruchirapalli 620 001
2. The Commissioner of CGST & CX (Appeals) Tiruchirapalli [Trichy] No.1, Williams Road, Cantonment, Tiruchirapalli - 620001
3. The Deputy / Assistant Commissioner, of CGST & CX, Trichy I Division, No.1, Williams Road, Cantonment, Tiruchirapalli 620 001
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.