F No. 195/452/14-RA
195/496-497/16-RA

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. 195/452/14-RA
195/496-497/16-RA /3663 Date of Issue: 15.07.2021

ORDER NO. 245-247/2021-CX (SZ) /ASRA/MUMBAI DATED 13.07.2021 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.

Applicant	:	M/s R.K.K.R. Steels Ltd. Ltd., Dist: Chennai.
Respondent	:	Commissioner of Central Excise ,Chennai-I.
Subject	:	Revision Applications filed, under section 35EE of the Central Excise Act, 1944 against the Orders-in-Appeal No. 04/2014(M-I)(D), 04/2014 (M-I), 05/2014 (M-I) dated 06.01.2014 passed by the Commissioner of Central Excise (Appeals), Chennai.

ORDER

These Revision Applications have been filed by M/s R.K.K.R. Steels Ltd. Ltd., Dist: Chennai. (hereinafter referred to as "the applicant") against Orders-in-Appeal No. 04/2014(M-I) (D), 04/2014 (M-I), 05/2014 (M-I) dated 06.01.2014 passed by the Commissioner of Central Excise (Appeals), Chennai.

2. The brief facts of the case are that the applicant was engaged in the manufacture of Hot re-rolled products of non-alloy steel falling under Chapter 72 of the First Schedule to Central Excise Tariff Act, 1985. During the period spread over from February 2010 to March 2011 the applicant cleared Thermo mechanical Treatment Bars (TMT Bars) to Special Economic Zone (SEZ) on payment of Central Excise duty through the Cenvat Credit Account and filed rebate claims with the rebate sanctioning authority viz, Deputy Commissioner "D" Division, Chennai-I, Commissionerate who sanctioned two rebates claims as detailed below:-

Table-1

Sl. No.	Amount of Rebate (Rs.)	Period involved.	Order in Original No.
1	2	3	4
1.	11,82,816/- & 16,98,128/-	Feb.2010 to April 2010 & May 2010 to July 2010	14/2010 dated 23.07.2010 17/2010 dated 21.10.2010

2.1 The applicant also filed the following rebate claims for the subsequent period which were rejected by the Deputy Commissioner "D" Division, Chennai-I Commissionerate.

Table-2

Sl. No.	Amount of Rebate (Rs.)	Period involved.	Order in Original No.
1	2	3	4
1.	4,19,124/-	Oct.2010 to Dec. 2010	15/2011 dated 19.12.2011
2.	11,72,831/-	Jan. 2011 to Mar. 2011	16/2011 dated 20.12.2011

3. Being aggrieved by the Orders in Original mentioned at column 4 of Table-1 above, the respondent Department filed appeal with the Commissioner of Central Excise (Appeals), Chennai.

3.1 Being aggrieved by the Orders in Original mentioned at column 4 of Table-2 above, the applicant filed appeal before Commissioner of Central Excise (Appeals), Chennai.

4. Commissioner of Central Excise (Appeals), vide Order-in-Appeal No. 04/2014(M-I) (D), 04/2014 (M-I), 05/2014 (M-I) dated 06.01.2014 (impugned Order) allowed the appeal filed by the department filed against Orders in Original Nos. 14/2010 dated 23.07.2010 & 17/2010 dated 21.10.2010 (column 4 of Table-1 above) and rejected appeal filed by the applicant against Orders in Original Nos. 15/2011 dated 19.12.2011 and 16/2011 dated 20.12.2011 (column 4 of Table-2 above).

5. Being aggrieved by the impugned Order so far as it related to Orders in Original Nos. 14/2010 dated 23.07.2010 & 17/2010 dated 21.10.2010, the applicant filed appeal before CESTAT , Chennai [as directed vide preamble of the impugned Order (para 2)] vide appeal Nos. E/40797/2014 & E/40581/2014. Both these appeals were dismissed by CESTAT, Chennai vide Final Order No. 40762/2014 dated 07.11.2014 on grounds of jurisdiction and observing that applicant was at liberty to file appeal before Government of India, Revision Authority.

5.1 Being aggrieved by the impugned Order so far as it related to Orders in Original Nos. 15/2011 dated 19.12.2011 & 16/2011 dated 20.12.2011, the applicant filed appeal before CESTAT , Chennai [as directed vide preamble of the impugned Order (para 2)] vide appeal Nos. E/40580/2014 & E/40582/2014. Both these appeals were dismissed by CESTAT, Chennai vide Final Order No. 40463 & 41464/2016 dated 07.09.2016 on grounds of jurisdiction and observing that the appeal has to be preferred before the Revisionary Authority.

6. Thereafter the applicant filed the Revision Applications mainly on the following common grounds:-

APPEAL BY THE DEPARTMENT IS NOT IN ORDER (RA No.195/452/14):-

The Department has filed a single appeal on 14.03.2011 and it was numbered as Appeal No. 04/2011 (M-I) (D) dated 14.03.2011 against the Two Order in Originals No. 14/2010 dated 23.07.2010 and No.17/2010 dated 21.10.2010. It is submitted that against the two Order in Originals , only one appeal filed by the Department combining the two orders is not permissible under Central Excise Appeal Rules.

APPEAL BY THE DEPARTMENT BEFORE THE APPELLATE AUTHORITY IS BARRED BY LIMITATION (RA No.195/452/14-RA):-

The Jurisdictional Authority has passed the Orders in Original No. 14/2010 dated 23.07.2010 & 17/2010 dated 21.10.2010 and sanctioned the Rebate claim of the Appellant.

The Order in Original was dispatched by the Jurisdiction authority to the Review Cell. Particularly the second Order in Original No. 17/2010 dated 21.10.2010 had been sent to Review cell on 22.10.2010 and the same was duly acknowledged by the Review cell on the same day itself.

Review of Order in Original No. 14/2010 dt. 23.07.2010 and Order in Original No. 17/2010 dated 21.10.2010 was made and it is not in order and the Order was passed on 19.02.2011 under Section 35E(2) of Central Excise Act,1944, which is beyond the time limit of 3 months from the date of communication as prescribed in the Appeal provisions.

The Commissioner, who has reviewed the Order in Original has passed the Order and signed in the Review Order without any date.

Further, in the Appeal Memorandum also the date of Communication of the Order in Originals by the Review cell is not mentioned whereas the date on which the Order under Sub-section(2) of the Section 35E passed by the commissioner is only mentioned.

Any person deeming himself aggrieved by the Order may appeal against the same within 60 days from the date of which the Order sought to be appealed against is communicated to the concerned parties.

A. UNDISPUTED FACTS (Common for all three Revision Applications):-

(i) While filing the rebate claims on 09.06.2010, 07.09.2010, 09.02.2011 & 20.03.2011 before the concerned authorities, the following documents also submitted in support of the rebate claim.

-Statement of Facts & Grounds for rebate claims
-Copies of ARE-1.
-Copies of Invoices issued under Rule 11 of Central Excise Rules 2002.
-Copies of Purchase Order.
-Copies of Approval letters given by Development Commissioner MEPZ along with all enclosures.

This was admitted by the Original Authority also in all Orders in Original.

(ii) The Original Authority also admitted that the Range Officer, D-I range , submitted verification report duly certifying the duty payment on the goods supplied to SEZ by them. The Range officer also submitted the copies of ARE-1 received from the respective SEZ along with duly attesting the duty payments.

RELEVANT PROVISIONS :- The applicant has reproduced following relevant provisions:-

A. Sec.2(m) — SPECIAL ECONOMIC ZONES ACT.2005:
B. Rule 30(1)-SPECIAL ECONOMIC ZONE RULES:
C. Rule 18 of Central Excise Rules. 2002:

D. Notification No. 19/2004-C.E.N.T dated 6-9-2004:
E. CIRCULARS NO.29/2006- CUSTOMS dated 27-12-2006
F. CIRCULAR NO. 06/2010 - CBEC DATED 19.3.2010.

ANALYSIS :-

On analysis of the aforesaid provisions, Notifications and circulars, the following factors emerge, namely,

a. Supply of duty paid TMT bars by them to SEZ unit or developer is an export
b. They are eligible to claim rebate subject to fulfillment of conditions such as
i. Documents to prove export to SEZ
ii. The claim amount of rebate is not less than Rs. 500/-
iii. The market price of excisable goods at the time of exportation is not less than the amount of rebate of duty claimed.

They had filed the rebate claims and submitted the documents which were admitted and the verification was done by Range Officer of the department.

SUBMISSIONS :-

(a) The Appellate Authority ought to have seen the above Rules, notifications on the subject matter before the Rejection. The Appellate Authority ignoring all the rules, notifications, merely on presumptions and surmises, rejected the legitimate Rebate claim of the Appellant which is well in Order and as per Law (RA No. 195/452/14).

(a) The Original Authority and the Appellate Authority ought to have seen the above rules, notifications on the subject matter before the rejection. The Original Authority and Appellate authority ignoring all rules, notifications merely on presumptions and surmises rejected the rebate claims of the Appellant which is well in Order and as per law (RA No. 195/496-497/16).

(b) Chapter 8 of CBEC's Central Excise Manual (Instruction by Central Board of Excise and Customs) deal with 'Export under claim for rebate'. Para 8 deals about the sanction of the claim for rebate by Central Excise (Common for all 3 Revision Applications).

(i) Para 8.4 specifically states the conditions to be satisfied such as Goods cleared for export under the relevant ARE-1 were actually exported as evident by the Original and duplicate copies of ARE-1 duly certified by Customs (Common for all 3 Revision Applications).

(ii) The goods are of "duty paid' character as certified on the triplicate copy of ARE-1 received from R.O. (Common for all 3 Revision Applications).

Hence, in view of the above it is crystal clear the rebate claims of the Appellant has to be sanctioned. In the present case, it is not disputed about the goods cleared for export under the cover of ARE-1 are certified by Customs and the duty paid character has been certified by the R.O. and all the conditions prescribed being satisfied, there is no reason to reject the claim.

GOODS CLEARED TO SEZ CAN NOT BE TERMED AS EXEMPTED GOODS (Common for all 3 Revision Applications):-

There is no specific exemption notification issued by the Central Govt to the effect that TMT bars if exported are exempted.
Rule 18 of Central Excise Rules , the Notification No. 19/2004- CE.NT dated 06.09.2004 issued in exercise of powers under Rule 18 clearly establish that duty paid goods can be exported and an assessee can claim rebate of the duty paid.
When the rule and the notifications and the circulars recognize and authorize an Appellant to claim rebate on the duty paid goods exported, the Appellate Authority is rejecting the Rebate claim of the Appellant by stating that it is an attempt to encash the accumulated credit in the Cenvat Credit account goes contrary to the scope , sprit of the rule, notification and the circular. There is no motive involved.
The Appellant's claim of Rebate amount which they are legally entitled to and can not be denied on any reason.

They rely on the following decisions :-
CC Vs M.Ambalal & Co (2010 (260) E.L.T. 487 (S.C.)
IN RE ; KAMUD DRUGS PVT. LTD. (2010 (262) E.L.T. 1177 (Commr. Appl.)

The Revisionary Authority to the Govt. of India in an earlier case relying upon the decision of the Hon'ble Apex Court in the case of Mangalore Chemicals and Fertilizers Ltd. v. Dy. Commissioner - 1991 (55) E.L.T. 437 (SC) held that as regards rebate specifically, it is now a trite law that the procedural infraction of Notification/Circulars etc., are to be condoned if exports have really taken place, and the law is settled now that substantive benefit cannot be denied for procedural lapses.

In Re: CCE, Bhopal (2006 (205) E.L.T. 1093 (G.O.I.)
In Re: Modern Process Printers (2006 (204) E.L.T. 632 (G.0.1.)
In Re: Barot Exports (2006 (203) E.L.T. 321 (G.0.1.)
In Re: Harrison Chemicals (2006 (200) E.L.T. 171 (G.0.1.)
Tablets India Ltd, Vs Jt. Secy, GOI (2010 (259) E.L.T. 191 (Mad)
UOI Vs Bharat Aluminium Co (2011 (263) E.L.T. 48 (Chhattisgarh)
G.0.I Vs Indian Tobacco Association (2005 (187) E.L.T. 162 (S.C.)
SANKET INDUSTRIES LTD. (2011 (268) E.L.T. 125 (G.0.I.)
Suksha International v. UOI, 1989 (39) E.L.T. 503 (S.C.),
Union of India v. A.V. Narasimhalu, 1983 (13) E.L.T. 1534 (S.C.),
Formica India v. Collector of Central Excise, 1995 (77) E.L.T. 511 (S.C.)

SETTLED ISSUE (Common for all 3 Revision Applications).:-

For the same issue for the same assessee for the earlier period Order has been passed in their favour by the Hon'ble commissioner of Central Excise (Appeals),

Chennai vide Order in Appeal No. 03/2013 (M-I) (D) dated 20.02.2013 in Appeal No. 5/2011 (M-I)(D). It held that " Further, in terms of Rule 3(4) of the Cenvat Credit Rules, 2004 cenvat credit has been allowed to be utilized for payment of duty of central excise and education cesses thereon. The Utilization of cenvat credit for duty payment has also been accepted under Rule 8 of the Rules. It is already a settled issue that duty payment through cenvat credit is eligible for rebate, and is being allowed." This decision of the Hon'ble Commissioner of Central (Excise) has been accepted by the department and not preferred for any appeal against that Order.

7. The respondent Department offered parawise comments/ cross objections to the Revision Applications filed by the applicant. The respondent Department contended as under :-

Appeal by the Department is not in order: With regards to the above, it is submitted that the order-in-original nos. 14/2010 dt. 23-7-10 & 17/2010 dt. Dt.21-10-2010 against which the present revision application has been filed pertains to a single issue namely rebate claim on goods supplied to SEZ Hence, taken up simultaneously.

Appeal by the Department before the Appellant Authority is barred by limitation:

Review has been undertaken within stipulated time and consequently appeal has been filed within time. Further it is submitted that from the Orders-in-Appeal , it appears that these grounds have been raised for the first time now and not earlier before Commr (Appeals) .

Paragraph No. A To F:

Facts of the case and extracts of circulars and notifications. Hence, no comments.

ANALYSIS

The appellant has filed the rebate claims which were verified and admitted by the Range Officer of the Department. The Appellant's rebate claims were sanctioned by the Jurisdictional Deputy Commissioner on the grounds that as the appellants have fulfilled the conditions laid down under Rule 18 of the Central Excise Rules 2002 read with Rule 30 of the SEZ Rules 2006, the appellants are eligible for the rebate claim amount.

SUBMISSION

There is no dispute about the goods cleared for export under ARE1 or the copies of the ARE1 submitted after certification of the concerned officers.

As per sub-section 1A of section 5A of Central Excise Act, 1944, where an exemption under sub-section (1) in respect of any excisable goods from the whole of the duty of excise leviable thereon has been granted absolutely, the manufacturer of such excisable goods shall not pay the duty of excise on such goods. Since supplies made to SEZ units are deemed export, the manufacturers are exempted from payment of Central Excise duty. Hence, the manufactured goods can be sent to SEZ under ARE-1 without payment of duty. The claimants could have sent the goods viz. TMT Bars manufactured by them to SEZ under ARE-1 without payment of duty under LUT. However, the claimants chose to clear their goods on payment of duty in cenvat credit and claim the same as rebate of duty, and it appears that the practice has been adopted by claimants only to encash the accumulated credit in their cenvat account, in as much as the clearances to SEZ are exempted from payment of Excise duty, as per the provisions granted under sub-section 1A of section 5A of Central Excise Act, 1944.

Case Laws quoted....

The appellant has quoted various case laws in support of his claim. They are not relevant as they pertain to procedural issues and not eligibility of rebate as clearances made to SEZs.

Hence, the rebate claims are eligible to be rejected.

8. A personal hearing in the matter was held on 26.02.2021 through video conferencing which was attended online by Shri M.A. Mudimannan, Advocate on behalf of the applicant. He submitted that there is no delay as he filed Revision Applications immediately once CESTAT passed Order. He submitted that payment of duty by Cenvat is also correct payment of duty if there is no dispute on availment of Cenvat. He requested to allow all three applications.

9. Government has carefully gone through the relevant case records available in case files, oral & written submissions and perused Orders-in-Original and the impugned Order-in-Appeal. As the issue involved in all these 3 Revision Applications being the same, they are disposed off vide this common order.

10. Government first proceeds to discuss issue of delay in filing Revision Applications where the Tribunal Chennai, vide Final Order No. 40762/2014 dated 07.11.2014 and No. 41463 & 41464/2016 dated 07.09.2016 dismissed the appeals filed against Orders in Appeal No. 04/2014(M-I)(D) dated 06.01.2014 and 04/2014 (M-I), 05/2014 (M-I) dated 06.01.2014 respectively, on the ground of non-maintainability. The chronological history of events is as under:-

Table

Sl. No.		Order in Appeal No. 04/2014(M-I)(D) dated 06.01.2014 (R.A.No.195/452/14)	Order in Appeal No. 04/2014 (M-I), 05/2014 dated 06.01.2014 (R.A.No.195/496-497/16)
1	2	3	4
1.	Date of Receipt of Order in Appeal by the Applicant	15.01.2014	15.01.2014
2.	Date of filing of appeal before Tribunal	28.03.2014	28.03.2014
3.	Time taken in filing appeal before Tribunal	2 months & 13 days	2 months & 13 days
4.	Date of receipt of Tribunal order	01.12.2014	19.09.2016
5.	Date of filing of Revision application	16.12.2014	26.10.2016
6.	Time taken between date of receipt of Tribunal order to date of filing of Revision application	16 days	1 Month & 8 days
7.	Time taken for filing Revision Applications when the time period spent in proceedings before CESTAT is excluded.	2 months & 29 days.	3 months and 21 days.

As per provisions of Section 35EE of Central Excise Act, 1944 the revision application can be filed within 3 months of the communication of Order-in-Appeal and the delay up to another 3 months can be condoned provided there are good reasons to explain such delay.

11. Government notes that Hon'ble High Court of Gujarat in the case of M/s. Choice Laboratory [2015 (315) E.L.T. 197 (Guj.)] , Hon'ble High Court of Delhi in the case of M/s. High Polymers Ltd. [2016 (344) E.L.T. 127 (Del.)] and Hon'ble High Court of Bombay in the case of M/s. EPCOS India Pvt. Ltd. in [2013 (290) E.L.T. 364 (Bom.)] have held that period consumed for pursuing appeal bonafidely before wrong forum is to be excluded in terms of Section 14 of Limitation Act, 1963 for the purpose of reckoning time limit of filing revision application under Section 35EE of Central Excise Act, 1944.

12. From the Table at para 10 above, it is observed that there is no delay in filing Revision Application No.195/452/14 which is filed within three months after excluding the period consumed for pursuing appeal before CESTAT Chennai. However, there is delay of 21 days in filing of Revision Application Nos. 195/496-497/16 by the applicant (Table at para 10 supra). Government keeping in view the above cited judgements holds that Revision Application Nos. 195/496-497/16 filed

after a delay 21 days are within condonable limit. Government, in exercise of power under Section 35EE of Central Excise Act, 1944 condones the said delay and takes up these Revision Applications for decision on merit.

13. Government observes that while allowing the appeal filed by the respondent Department against Orders in Original sanctioning rebate claims of the applicant (column 4 of Table-1 at para 2 supra) and rejecting the appeals filed by the applicant against Order in Original rejecting their rebate claims (column 4 of Table-2 at para 2.1 supra) Commissioner (Appeals) vide impugned Order observed as under:-

> *I observe that since supplies made to SEZ units are deemed export, the manufactured goods can be sent under ARE-1 without payment of duty. In net effect the transaction can be free of Central Excise duty payment. However, the claimants chose to clear their goods on payment of Central Excise duty in CENVAT credit account and claim the same as rebate of duty. This goes on to show that the practice has been adopted by them in order to encash the accumulated credit in their CENVAT account. The Board's Circular 06/2010-Cus dated 19.03.2010 has been issued in respect of supply made from Domestic Tariff Area (DTA) units to the Special Economic Zone (SEZ) where the DTA unit would have paid by cash (PLA). It is not so in the instant case and therefore the Board's circular cannot be applied. Hence, as the subject goods are exempted from payment of Central Excise duty, I hold that rebate claims filed by the Appellant (2) are ineligible claims.*

14. Government observes that as per para 5 of C.B.E. & C. Circular No. 29/2006-Cus., dated 27-12-2006 (F. No. DGEP/SEZ/331/2006), the supplies from DTA to SEZ on payment of duty shall be eligible for claim of rebate under Rule 18 of Central Excise Rules, 2002 subject to fulfillment of conditions laid therein. Further Rule 30(1) of SEZ Rules, DTA Unit may supply goods to SEZ, as in the case of exports either under bond or as duty paid goods under claim of rebate on cover of ARE-1.

15. Government also notes that C.B.E. & C. in its Circular No. 6/2010-Cus., dated 19-3-2010 (F. No. DGEP/SEZ/13/09) regarding rebate under Rule 18 on clearances made to SEZs has clarified as under :

> ***"Sub : Rebate under Rule 18 on clearances made to SEZs. reg.***
>
> *A few representations have been received from various field formations as well as from various units on the issue of admissibility of rebate on supply of goods by DTA units to*

SEZ.

2. A view has been put forth that rebate under Rule 18 of the Central Excise Rules, 2002 read with Notification 19/2004-C.E. (N.T.), dated 6-9-2004 is admissible only when the goods are exported out of India and not when supplies are made to SEZ.

3. The matter has been examined. The Circular No. 29/2006-Cus., dated 27-12-2006 was issued after considering all the relevant points and it was clarified that rebate under Rule 18 is admissible when the supplies are made from DTA to SEZ. The Circular also lays down the procedure and the documentation for effecting supply of goods from DTA to SEZ, by modifying the procedure for normal export. Clearance of duty free material for authorised operation in the SEZ is admissible under Section 26 of the SEZ Act, 2005 and procedure under Rule 18 or Rule 19 of the Central Excise Rules is followed to give effect to this provision of the SEZ Act, as envisaged under Rule 30 of the SEZ Rules, 2006.

4. Therefore, it is viewed that the settled position that rebate under Rule 18 of the Central Excise Rules, 2002 is admissible for supplies made from DTA to SEZ does not warrant any change even if Rule 18 does not mention such supplies in clear terms. The field formations are required to follow the Circular No. 29/2006 accordingly."

16. The aforesaid circulars suggest that there is no bar for clearing manufactured goods to SEZ on payment of duty and that rebate under Rule 18 of the Central Excise Rules, 2002 is admissible for supplies made from DTA to SEZ. Moreover, GOI vide its orders, viz. In Re:- Bhuwalika Steel Industries Ltd.[2014(311)E.L.T. 971(G.O.I.)], In Re:-Unimix Equipments Pvt. Ltd. [2014 (312) E.L.T. 957(G.O.I.)], In Re:-Tulsyan NEC Ltd. [2014(313)E.L.T. 977(G.O.I.)], have held that rebate is admissible for supplies made from DTA to SEZ. Further in terms of Rule 3(4) of the Central Excise Cenvat Credit Rules, 2004 Cenvat Credit has been allowed to be utilized for payment of duty of Central Excise and education cesses thereon. It is already a settled issue that duty payment through Cenvat Credit is eligible for rebate. Therefore, the contention of the respondent Department that *'since supplies made to SEZ units are deemed export, the manufacturers are exempted from payment of Central Excise duty and the manufactured goods can be sent to SEZ under ARE-1 without payment of duty'* is devoid of any merit and is liable to be rejected.

17. In view of the foregoing discussions, the observations of Commissioner (Appeals) reproduced at para 13 supra are contrary to the well settled principles and statutory provisions. Accordingly, Government modifies and sets aside Orders

-in-Appeal No. 04/2014(M-I) (D), 04/2014 (M-I), 05/2014 (M-I) dated 06.01.2014 passed by the Commissioner of Central Excise (Appeals), Chennai.

18. Revision Applications are allowed with consequential relief.

13/07/21

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

ORDER No. 245-247/2021-CX (SZ) /ASRA/Mumbai DATED 13.07.2021

To,
M/s RKKR Steels Ltd.,
No.803-C, T.H. Road,
Chennai-600 019.

Copy to:

1. The Commissioner of GST and Central Excise, Chennai Outer Commissionerate Newry Towers, No. 2054/I, II Avenue, 12th Main Road, Anna Nagar, Chennai-600034

2. The Commissioner of GST & Central Excise, (Appeals-II) Chennai, Commissionerate. Plot No.2054, 'I' Block, II Avenue, 12th Main Road, Anna Nagar, Chennai - 600 040

3. M/s K. Jayachandran / M.A. Mudimannan, Advocates, 150, Law Chamber, High Court, Madras-600104.

4. Sr. P.S. to AS (RA), Mumbai.

5. Guard file

6. Spare Copy.