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, Cuff Parade,
Mumbai- 400 005

F. NO. 195/517/13-RA/3699   Date of Issue: /26/09/2019

ORDER NO. 28/2019-CX (WZ) /ASRA/Mumbai, DATED 13.09.2019 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : Shri Damodar Yarn Manufacturing Pvt. Ltd.,
Sarigam (Gujarat).

Respondent : Commissioner of Central Excise & Customs, Vapi.

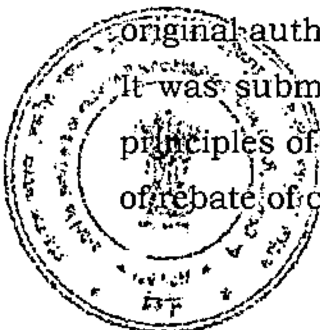
Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. SRP/215/VAPI/2012-13 dated 15.01.2013 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Vapi.

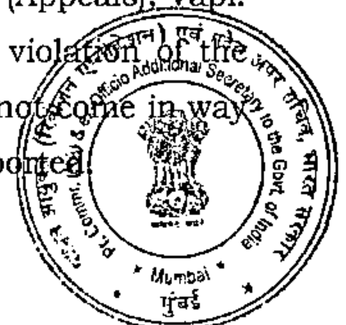
ORDER

This Revision Application is filed by Shri Damodar Yarn Manufacturing Pvt. Ltd.,Sarigam, Gujarat (hereinafter referred to as "the applicant") against the Order-in-Appeal No. SRP/215/VAPI/2012-13 dated 15.01.2013 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Vapi.

2. The brief facts of the case are that the applicant, viz. M/s Shri Damodar Yarn Manufacturing Pvt. Ltd., Sarigam (Gujarat) is engaged in the manufacture of yarn falling under Ch. 54 of the First Schedule to the Central Excise Tariff Act. The applicant had cleared the goods for export on payment of duty of Rs.2,93,203/- vide ARE-1 No. SRGM/C/1300/11-12 dt. 08.08.2011. Thereafter the applicant filed a claim for rebate for RS.2,93,203/- (Rupees Two Lakh Ninty Three Thousand Two Hundred and Three only) on 29.02.2012. During the scrutiny of documents filed by the applicant, the original authority observed under column 9 of the ARE-1 No. SRGM/C-1300/11-12 dated 08.08.2011 where the duty amount is to be shown, the applicant had written "exempted under Notification No 30/2004 dated 09.07.2004 as amended by Notification No. 10/2005-CE dated 01.03.2005, Sr. No. 9,6,3,8" and the column No. 11 where the amount of rebate claimed is to be shown, was left blank. Accordingly, original authority while rejecting the afore stated rebate claim observed that when the goods were absolutely exempted from payment of duty (under Notification No 30/2004 dated 09.07.2004) the assessee cannot pay duty as per Section 5A (1) of the Central Excise Act, 1944. He further observed that when the goods were exempted, the question of payment of duty and availment of Cenvat credit does not arise and hence the duty debited by the applicant cannot be treated as duty and hence the rebate of so called duty is not admissible to them.

3. Being aggrieved, the applicant filed appeal against the order of the original authority before the Commissioner of Central Excise (Appeals), Vapi. It was submitted that the order had been passed in gross violation of the principles of natural justice and that clerical mistake could not come in way of rebate of claim, when duty is paid and goods had been exported.





4. Commissioner (Appeals), Vapi vide impugned Order (Order-in-Appeal No. SRP/215/VAPI/2012-13 dated 15.01.2013) rejected the appeal on the ground that when the applicant opted for exemption under said Notification 30/2004-CE, they were precluded from payment of duty and seeking rebate thereof.

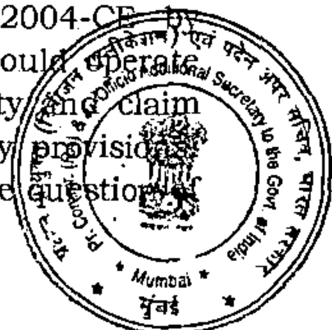
5. Being aggrieved and dissatisfied by the aforesaid order passed by Commissioner (Appeals) Vapi , the applicant has filed this Revision Application under Section 35EE of the Central Excise Act, 1944 mainly on the following grounds that

5.1 both the authorities below failed to appreciate that in the present case, applicant was availing benefit of both the notification no. 29/2004-CE & 30/2004-CE simultaneously. The goods under reference were cleared vide Central Excise invoice no. 172 dt. 08.08.2011 for export, which clearly mentioned the duty particulars;

5.2 they availed credit of input and paid duty vide RG23A Pt. II debit entry dt. 11.08.2012. Such payment of duty and availing of credit was in accordance with notification no. 29/2004. No doubt that the ARE-1 contained the declaration that goods were exempted under notification no. 30/2004, whereas factually the goods were cleared on payment of duty;

5.3 this is a case of clerical error which occurred while filling the ARE-1. With the refund applications all the documents evidencing payment of duty were filed. However the order was passed and upheld by Commissioner (Appeals).

5.4 Commissioner (Appeals) finding that, it is also not the case of the applicant that they were operating under dual system of exemption under notification no. 29/2004 & 30/2004 is finally incorrect, in as much the applicant was operating under dual system. It is a fact on record that the applicant duly informed the department and was clearing the goods under both the notifications. It has been correctly held that the provisions of Section 5A(1A) are not applicable to the facts of the case, since notification no. 30/2004-CE is a conditional notification. However the findings that if the claim of the applicant they were availing 29/2004-CE and mentioned 30/2004-CE by clerical mistake, then the embargo of Section 5A(1A) would operate and that too would not allow the applicant to pay duty and claim rebate, are clearly not in accordance with the statutory provisions. Once it is held that Section 5A is not applicable, then the question



operating of embargo under Section 5A(1A) would not arise. It has been presumed that the applicant opted for 30/2004-CE notification only, and so they were precluded from payment of duty and seeking rebate. The findings are contrary to the facts on record, since the applicant were working under notification no. 29/2004-CE and the duty was paid in view of the provisions of notification no. 29/2004-CE;

5.5 it is well settled that the rebate claim is not deniable in case of any procedural irregularity. In the present case, it is merely a clerical error in writing the notification no. 30/2004-CE in ARE-1 or in declaration that no credit is taken, whereas the fact is that credit is taken and duty paid while availing notification no. 29/2004-CE. In view of this also, the impugned order is liable to be set-aside;

In view of the averments made above, the applicant prayed that Order-in-Appeal No. SRP / 215 / VAPI / 2012-13 dated 15.01.2013 be set aside and and Revision Application be allowed.

6. A Personal hearing was held in this case on 21.08.2019 and S/Shri N.K. Sharma, Authorised Representative, Swapnil Patil, Commercial Manager and Ajit Kumar Karan, Executive, duly authorized by the applicant, appeared for hearing. They interalia contended that the Container stuffing was done under physical verification of the departmental officers; that duty payment particulars reflected in Central Excise invoice no. 172 dtd. 08.08.2011; that it was the first clearance under Excise; that it was reflected in the mothly returns filed by them; that it was a genuine clerical mistake; that export realisation documents were given as a proof. They also gave additional written submissions dated 20.08.2019. In their additional submission the applicant submitted as under:-

6.1 Vide their letter dated 24.06.2011, they had informed the Central Excise department that they shall be simultaneously availing Notification Nos.29 and 30 / 2004 CE both dated 09.07.2004 and that they shall be maintaining separate books of accounts for both the streams and they have enclosed the copy of the said letter dated 24.06.2011 duly acknowledged by the department is enclosed with their Revision Application;

6.2 The export was under Central Excise Supervision and it has also been acknowledged and accepted by the Divisional Asstt.

Commissioner and Commissioner (Appeals) that the goods have actually been exported;

6.3 As regards taking of input credits, the same can be confirmed from their RG 23 A part I and II registers and the payment of duty can be verified from their Central Excise Invoice and corresponding debit entry in RG 23 A part-II register;

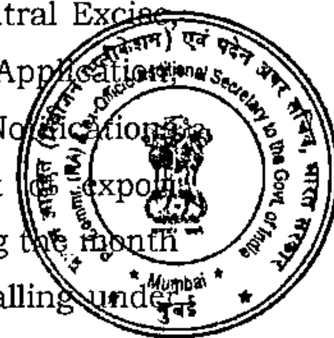
6.4 All their later claims of rebate have been duly sanctioned. Therefore, it is requested to kindly condone their mistake in writing a wrong Notification No. and to set aside the order-in-Appeal No. SRP / 215 / VAPI / 2012-13 dated 15.01.2013.

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

8. From the perusal of records, Government observes that the applicant was engaged in the manufacture of yarn falling under Ch. 54 of the First Schedule to the Central Excise Tariff Act. The applicant was duly registered with Central Excise authorities. Government further observes that with reference to goods falling under Ch. 54, the rate of duty is 10% vide notification no. 29/2004-CE dt. 09.07.2004. Vide Notification No. 29/2004-C.E., dated 9-7-2004, effective rates of duty of excise are prescribed for the Textile and Textile Articles thereof falling under Chapter 50 to Chapter 63 of Central Excise Tariff Act, 1985 and there are no conditions prescribed for availment of such exemption. Vide Notification No. 30/2004-C.E., dated 9-7-2004, full exemption is granted to Textile and Textile Articles thereof falling under Chapter 50 to Chapter 63 provided no credit of duty paid on inputs or capital goods has been taken under the provisions of the Cenvat Credit Rules, 2002.The basic condition for availing exemption under Notification No. 30/2004-C.E., dated 9-7-2004 was that the applicant was not allowed to take Cenvat Credit on the inputs utilized for manufacturing/processing of the finished goods. Whereas for availing benefit under Notification No. 29/2004-C.E., dated 9-7-2004, there was no such condition of availing or not availing of the Cenvat Credit on the inputs utilized for manufacturing/processing of the finished goods.

9. Government notes that as per Board Circular No. 795/28/2004-CX., dated 28-7-2004, the manufacturer can avail both the Notifications No. 29/2004-C.E., and 30/2004-C.E., both dated 9-7-2004 simultaneously, provided the manufacturer maintains separate set of accounts for goods in respect of which benefit of Notification No. 29/2004-C.E., dated 9-7-2004 is availed and similarly, for goods in respect of which benefit of Notification No. 30/2004-C.E., dated 9-7-2004 is availed. The C.B.E.C. further issued a Circular No. 845/3/2006-CX., dated 1-2-2007 to clarify the provision of simultaneous availment of Notification Nos. 29/2004-C.E., and 30/2004-C.E., both dated 9-7-2004 wherein it has been clearly mentioned that non-availment of credit on inputs is a pre-condition for availing exemption under this Notification (30/2004-C.E., dated 9-7-2004) and if manufacturers avail input cenvat credit, they would be ineligible for exemption under this Notification (30/2004-C.E., dated 9-7-2004). However, Board further allowed the availment of proportionate credit on the inputs utilized in the manufacture of goods cleared on payment of duty (under Notification No. 29/2004-C.E., dated 9-7-2004) should be taken at the end of the month only. Government observes that the purpose of this clarification was only to check that the manufacturer should not claim cenvat credit on the inputs and avail exemption under Notification No. 30/2004-C.E., dated 9-7-2004.

10. Government from the applicant's letter dated 24.06.2011 addressed to and duly acknowledged by the office of the Superintendent, Central Excise, Range Sarigram, Division- Vapi, which is appended the Revision Application, observes that the applicant was availing both the aforesaid Notifications simultaneously. From the Revision Application and the set of export documents appended to it, Government also observes that during the month of August, 2011, the applicant cleared Viscose Filament Yarn falling under Ch. 5403 for export to Karachi vide Central Excise invoice no. 172 dt. 08.08.2011, The goods were cleared on payment of duty amounting to Rs. 2,93,203/-,as leviable in accordance with notification no. 29/2004-CE. ARE-1 No. SRGM/C/1300/11-12 dt. 08.08.2011 was filed, giving a clear reference to Central Excise invoice no. 172, under which the goods were cleared on payment of duty. However, under column No. 9 of ARE-1 No.



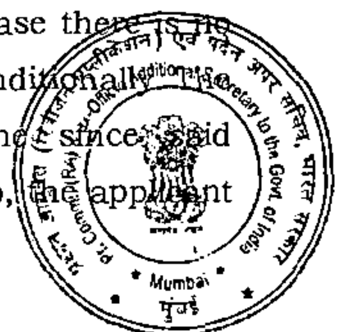
SRGM/C/1300/11-12 dt. 08.08.2011, the applicant had typewritten *"exempted under Notification No 30/2004 dated 09.07.2004 as amended by Notification No. 10/2005-CE dated 01.03.2005, Sr. No. 9,6,3,8"* and the column No. 11 where the amount of rebate claimed is to be shown, was left blank. In this regard, it is the contention of the applicant that the dealing Assistant who was new and not well conversant with the Central Excise procedure, inadvertently mentioned that the goods were exempted vide notification no. 30/2004-CE and mentioned declaration on ARE-1 that no credit is taken.

11. In this case, the original authority while denying the rebate claim argued that since goods were exempted under Notification No. 30/2004-C.E. (N.T.), the applicant was not required to pay any duty as per provisions stipulated in Section 5A(1A) of Central Excise Act, 1944. While upholding the Order in Original and rejecting the appeal of the applicant, Commissioner (Appeals) in his impugned order observed that *"if they (applicant) claim that they were availing Notification No.29/2004-CE and mentioned Notification No.30/2004-CE by clerical mistake, then the embargo of Section 5A(1A) of the Act would operate and that too would not allow them to pay duty and claim rebate. Admittedly, when they opted for exemption under said Notification 30/2004-CE, they were precluded from payment of duty".*

12. Sub-section (1A) of Section 5A of the Central Excise Act, 1944 which is pertinent to the instant issue stipulates as under:-

> *"(1A) For the removal of doubts, it is hereby declared that 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."*

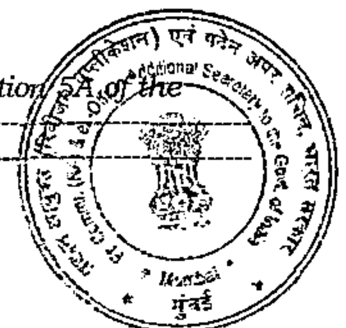
The above provision stipulates that the exemption granted absolutely from whole of duty of excise has to be availed and in that case there is no option to pay duty. In this case goods are not exempted unconditionally. The Notification No. 30/2004-C.E. (N.T.) is a conditional one since said exemption is available only if Cenvat credit is not availed. So, the applicant



was not under any statutory compulsion to avail said notification. As such there was no bar on the applicant to pay duty under Notification No. 29/2004-C.E. (N.T.) since as per C.B.E. & C. Circular No. 845/03/06-CX (F. No. 267/01/06-CX.8), dated 1-2-2007 and 795/28/2004-CX, dated 28-7-2004, both the Notifications can be availed simultaneously. It is also on record that the applicant had informed Central Excise Authorities that they were availing both these Notifications simultaneously and were maintaining separate books of accounts for goods in respect of which benefit of Notification No. 29/2004-C.E., dated 9-7-2004 is availed and similarly, for goods in respect of which benefit of Notification No. 30/2004-C.E., dated 9-7-2004 is availed. There is no dispute about export of said duty paid goods and compliance of all the conditions and procedure of Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004.

13. In this connection, Government also relies on GOI order in RE : Beekaylon Synthetics Pvt. Ltd. [2014 (314) E.L.T. 890 (G.O.I.)] wherein while deciding the issue of Export of polyester textured yarn (PTY) covered under absolute Exemption Notification No. 30/2004-C.E. not requiring payment of export duty under Notification No. 29/2004-C.E, observed as under :

> *8. Government notes that the Commissioner (Appeals) has taken view that when any goods or class of goods are fully exempt from payment of duty under one Notification and are chargeable to a given rate of duty under another Notification then in view of sub-section (1A) of Section 5A of the Central Excise Act, 1944 the manufacturer does not have any option but to avail the exemption. It is further noted that Commissioner (Appeals) neither discussed nor opined upon the applicant's submission of following C.B.E. & C.'s Circular No. 795/28/2004-CX., dated 28-7-2004. The applicant herein is also submitting that provisions of sub-section (1A) of Section 5A of the Central Excise Act, 1944 are not applicable here because the provided exemption is not absolute but depends upon availment or not of the Cenvat credit involved.*
>
> ***8.1*** *In a situation as above and for the sake of clarity of issue, Government finds it proper that in addition to provisions mentioned herein above it is further required to peruse the other relevant provision of law along with the applicable circulars, which are extracted below :*
>
> ***Notification No. 30/2004 states that -***
>
> *"In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944--*
> *---*
> *--------*



Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or capital goods has been taken under the provisions of the CENVAT Credit Rules, 2002."

8.2 The proviso makes it abundantly clear that the exemption contained in the Notification is not applicable to the goods in respect of which credit of duty on inputs has been taken under the provisions of the Cenvat Credit Rules, 2004. Further the other relevant circular stipulates as under :-

(i) Circular No. 795/28/2004-CX., dated 28-7-2004 :-

***Issue No (1)** : Can a manufacturer of textiles or textile articles avail full exemption under notification no. 30/2004-C.E. as well as clear similar or dissimilar goods on payment of duty under notification no. 29/2004-C.E. simultaneously?*

***Clarification** : Notification No. 29/2004-C.E. (prescribing optional duty at the rates of 4% for pure cotton goods and 8% for other goods) and no. 30/2004-C.E. (prescribing full exemption) are independent notifications and there is no restriction on availing both simultaneously. However, the manufacturer should maintain separate books of account for goods availing of notification no. 29/2004-C.E. and for goods availing of notification no. 30/2004-C.E.*

(ii) Circular No. 845/3/2007-CX., dated 1-2-2007 :-

However, it is seen that textile manufacturers/processors have to use common inputs, which are used in a continuous manner, and it may not be practically possible to segregate and store inputs like dyes and chemicals separately or maintain separate accounts. In such cases, in order to facilitate simultaneous availment of the two notifications, such manufacturers may be advised not to take credit initially and instead take only proportionate input credit on inputs used in the manufacture of finished goods cleared by him on payment of duty. Such proportionate credit should be taken at the end of the month only. At the time of audit of records, or at any other time if the department requires, the assessee should support such credit availment with the relevant records maintained by them showing input quantity used for the goods manufactured and cleared on payment of duty. In case any subsequent verification reveals that such proportionate credit taken is incorrect, the penal provisions as prescribed under the law will be taken against such assessees.

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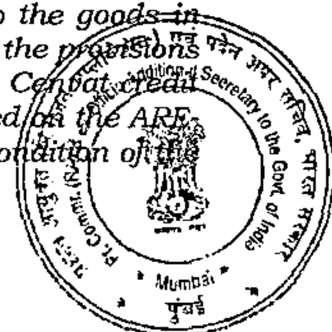
9.1 *In the present case the Notification No. 30/2004-C.E., dated 9-7-2004 is a conditional notification. The proviso as at para 8 above unambiguously states that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs had been taken under the provisions of Cenvat Credit Rules, 2004. The applicants had in fact taken Cenvat credit on inputs used in the manufacture of exported goods as declared on the ARE-1's and had cleared the goods on payment of duty. When the condition of the*

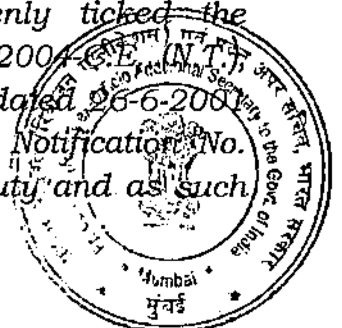


notification was not satisfied, there was no way the applicants could have availed exemption under Notification No. 30/2004-C.E., dated 9-7-2004.

9.2 *Now when harmonious and systematic perusal for proper applicability, notwithstanding applicability of any other circular, it can be seen that Circular No. 795/28/2004-CX., dated 28-7-2004 provides for simultaneous availment of Notification No. 29/2004-C.E. and 30/2004-C.E. subject to condition of maintenance of separate books of account of goods availing Notification No. 29/2004-C.E. and for goods availing Notification No. 30/2004-C.E. In the Circular No. 845/02/2007-CX., dated 1-2-2007, the conditions of maintenance of separate account has been dispensed with and instead the manufacture was advised to take proportionate input credit at the end of month on inputs used in the manufacture of finished goods cleared by them on payment of duty. As such, the applicant though was having an alternative but has stated to have duly maintained the separate account for goods availing of Notification No. 29/2004-C.E. and goods availing of Notification No. 30/2004-C.E. Under such circumstances, Government finds that rejection of applicant's rebate claim for the reasons stated above is not tenable. The applicant is claiming to have maintained proper Cenvat credit accounts for their clearances of exports after payment of duty which stands duly submitted to the jurisdictional Central Excise office. Applicant has claimed that they were availing actual Cenvat credit on the inputs which are to be used only for the goods to be cleared on payment of duty. This pleading has not been considered by lower authorities especially the certifications from the jurisdictional Superintendent of Central Excise, dated 13-5-2010.*

15. Government finds from the Revision Application as well as from the Export and Cenvat Credit documents appended thereto, that the applicant has claimed to have maintained proper Cenvat credit accounts for their clearances of exports, that they were availing actual Cenvat credit on the inputs which are to be used only for the goods to be cleared on payment of duty and therefore, Government finds force in the applicant's contention that the mention on the relevant ARE-1 that *'the goods were exempted vide notification no. 30/2004-CE and declaration on ARE-1 that no credit is taken'* was a clerical error. In this regard Government also places its reliance on GOI Order IN RE : Socomed Pharma Pvt. Ltd. 2014 (314) E.L.T. 949 (G.O.I.) wherein at para 8 of its Order GOI observed as under:-

8. *Government observes that the applicants exported the goods and filed rebate claim under Rule 18 of the Central Excise Rules, 2002 read with the Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004. The applicant has contended that they have mistakenly ticked the declaration on availment of benefit of Notification 21/2004-C.E. (N.T.), dated 6-9-2004 and Notification 43/2001-C.E. (N.T.), dated 26-6-2001 in AREs-1. However, they exported the goods under Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004 on payment of duty and as such*



they were not required to export the goods under Bond or under cover of ARE-2 as they had not claimed input rebate.

8.1 *On sample perusal of some relevant ARE-1, Government finds that the applicant prepared the ARE-1 under claim of rebate and paid applicable duty at the time of removal of goods. The original authority in rebate sanctioning orders have categorically held that applicants have exported the goods under claim of rebate under Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004 and also that range Superintendent confirmed the verification of duty payment. As such, the exported goods are duty paid goods. Once, it has been certified that exported goods have suffered duty at the time of removal, it can be logically implied that provisions of Notification No. 21/2004-C.E. (N.T.), dated 6-9-2004 and Notification 43/2001-C.E. (N.T.), dated 26-6-2001 cannot be applied in such cases. There is no independent evidences on record to show that the applicant have exported the goods without payment of duty under ARE-2 or under Bond. Under such circumstances, Government finds force in contention of applicant that they have by mistake ticked in ARE-1 form declaration that they have availed benefit of Notification 21/2004-C.E. (N.T.), dated 6-9-2004 and Notification 43/2001-C.E. (N.T.), dated 26-6-2001. In this case, there is no dispute regarding export of duty paid goods. Simply ticking a wrong declaration in ARE-1 form cannot be a basis for rejecting the substantial benefit of rebate claim. Under such circumstances, the rebate claims cannot be rejected for procedural lapses of wrong ticking. In catena of judgments, the Government of India has held that benefit of rebate claim cannot be denied for minor procedural infraction when substantial compliance of provisions of notification and rules is made by claimant. Applying the ratio of such decisions, Government finds that rebate claims in impugned cases cannot be held inadmissible.*

16. Now, coming to the findings of the Commissioner (Appeals) vide impugned Order that

"if they (applicant) claim that they were availing Notification No.29/2004-CE and mentioned Notification No.30/2004-CE by clerical mistake, then the embargo of Section 5A(1A) of the Act would operate and that too would not allow them to pay duty and claim rebate. Admittedly, when they opted for exemption under said Notification -30/2004-CE, they were precluded from payment of duty"

ATTESTED
S.R. HIRULKAR
Assistant Commissioner (R.A.)

Government observes that these findings are totally misplaced as Notification No.29/2004-CE dated 09.07.2004 does not exempt goods from whole of the duty of excise. Section 5A(1A) of the Central Excise Act, 1944 is applicable only where excisable goods are absolutely exempt from whole of the duty of excise whereas in the present case, the goods were chargeable to duty @ 10% adv. at the relevant time. Therefore, the embargo of Section 5A(1A) of the Central Excise Act, 1944 would not apply to the facts of the present case.

17. In view of above position, Government holds that duty paid goods have been exported in this case and rebate claim is admissible to the applicant subject to verification by the original authority that applicant had complied with the procedure laid down in C.B.E. & C. Circular No. 795/28/2004-CX., dated 28-7-2004 and after confirming duty deposit particulars as stated in ARE-I form.

18. Accordingly, the impugned Order-in-Appeal No. SRP / 215 / VAPI / 2012-13 dated 15.01.2013 is set aside and case is remanded back to the original authority to sanction the rebate claim after causing verification as specified above. A reasonable opportunity of hearing will be afforded to the applicant.

19. Revision Application is disposed off in terms of above.

20. So ordered.

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

ORDER No. 28/2019-CX (WZ) /ASRA/Mumbai DATED 13.09.2018.

To,

Shri Damodar Yarn Manufacturing Pvt. Ltd.,
161, Mittal Estate, Bldg. No. 6,
1st Floor, Sir M.V. Road,
Andheri (East), Mumbai 400 059.

Copy to:

1. The Commissioner of GST & CX, Daman, 2nd Floor, Hani's landmark, Vapi Daman Road, Chala, Vapi 396 191.
2. The Commissioner of GST & CX, (Appeals), 3rd Floor, Mgnus Building, Althan Canal Road, Near Atlanta Shopping Centre, Althan, Surat
3. The Assistant Commissioner, Division VIII, GST & CX Daman Commissionerate, 2nd Floor, Hani's landmark, Vapi Daman Road, Chala Vapi.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.