F. No. 195/72-80/SZ/19-RA
F.No.195/163-177/SZ/19-RA
F.No.195/214-218/SZ/19-RA

REGISTERED SPEED POST

सत्यमेव जयते

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. 195/72-80/SZ/19-RA
F.No. 195/163-177/SZ/19-RA 1243
F.No. 195/214-218/SZ/19-RA

Date of Issue: 28.03.2022

ORDER NO. 320-348 /2022-CX (WZ)/ASRA/MUMBAI DATED 24.03.2022 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 : Raajco Spinners Private Limited.

Respondent : Commissioner of GST & Central Excise (Appeals), Tiruchirapalli

Subject : Revision Application filed, under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 152 to 156/2018-TRY(CX) dated 23.08.2018, 202-210/2018-TRY(CX) dated 18-12.2018 & 81 to 95/2019-TRY(CX) dated 22.03.2019 passed by the Commissioner of GST & Central Excise (Appeals), Tiruchirapalli.

ORDER

These Revision Applications have been filed by M/s. Raajco Spinners Private Limited, Guzilliyamparal (SH-74) Road, D. Gudalar, Vedasandhur Taluk, Dindigul-624620 (hereinafter referred to as "the Applicant") against the Orders-In-Appeal Nos 152-156/2018-TRY(CX) dated 23.08.2018, 202-210/2018-TRY(CX) dated 18.12.2018 and 81-95/2019-TRY(CX) dated 22.03.2019 as detailed in Table below passed by the Commissioner of GST & Central Excise (Appeals), Tiruchirapalli.

Sr No	RA file Number	OIA No & Date	OIO No. & Date	Rebate claim Rejected in Rs.
1.	2.	3.	4.	7.
1.	195/72/SZ/19-RA	202/2018–TRY-CEX-App-2018 dt 18-12-2018	R-07/2018-CEx.Refund dtd 29-03-2018	2,22,736/-
2.	195/73	203/2018 dated 18-12-2018	08/2018 dt 29-03-2018	2,24,681/-
3.	195/74	204/2018 dated 18-12-2018	10/2018 dt 13-04-2018	2,23,479/-
4.	195/75	205/2018 dated 18-12-2018	11/2018 dt 13-04-2018	2,33,918/-
5.	195/76	206/2018 dated 18-12-2018	12/2018 dt 13-04-2018	92,687/-
6.	195/77	207/2018 dated 18-12-2018	13/2018 dt 11-05-2018	2,35,908/-
7.	195/78	208/2018 dated 18-12-2018	14/2018 dt 11-05-2018	2,41,353/-
8.	195/79	209/2018 dated 18-12-2018	15/2018 dt 11-05-2018	1,14,450/-
9.	195/80	210/2018 dated 18-12-2018	16/2018 dt 11-05-2018	2,29,487/-
10.	195/163	90/2019 dtd 22-03-2019	26/2018 dt 27-08-2018	2,33,214/-
11.	195/164	91/2019 dtd 22-03-2019	22/2018 dt 23-08-2018	73,157/-
12.	195/165	92/2019 dtd 22-03-2019	28/2018 dt 03-09-2018	2,43,093/-
13.	195/166	84/2019 dtd 22-03-2019	27/2018 dt 03-09-2018	2,43,093/-
14.	195/167	85/2019 dtd 22-03-2019	21/2018 dt 23-08-2018	3,02,969/-
15.	195/168	86/2019 dtd 22-03-2019	22/2018 dt 23-08-2018	73,157/-
16.	195/169	87/2019 dtd 22-03-2019	23/2018 dt 23-08-2018	2,39,501/-
17.	195/170	88/2019 dtd 22-03-2019	24/2018 dt 23-08-2018	3,02,969/-

18.	195/171	89/2019 dtd 22-03-2019	25/2018 dt 27-08-2018	3,02,969/-
19.	195/172	93/2019 dtd 22-03-2019	17/2018 dt 13-07-2018	3,07,759/-
20	195/173	94/2019 dtd 22-03-2019	30/2018 dt 03-09-2018	3,00,574/-
21.	195/174	95/2019 dtd 22-03-2019	31/2018 dt 03-09-2018	1,60,745/-
22.	195/175	81/2019 dtd 22-03-2019	17/2018 dt 13-07-2018	3,07,759/-
23.	195/176	82/2019 dtd 22-03-2019	18/2018 dt 02-08-2018	3,02,969/-
24.	195/177	83/2019 dtd 22-03-2019	19/2018 dt 07-08-2018	1,5,685/-
25.	195/214	152/2018 dated 23-08-2018	01/2018 dt 04-01-2018	2,20,613/-
26.	195/215	153/2018 dated 23-08-2018	02/2018 dt 04-01-2018	2,19,574/-
27.	195/216	154/2018 dated 23-08-2018	03/2018 dt 04-01-2018	2,26,783/-
28.	195/217	155/2018 dated 23-08-2018	04/2018 dt 04-01-2018	2,23,934/-
29.	195/218	156/2018 dated 23-08-2018	05/2018 dt 04-01-2018	2,26,783/-

2. Brief facts of the case are that the applicant are manufacturers of Cotton Yarn falling under Chapter 52 of the Schedule to the CETA, 1985 and also exported Cotton yarn through Merchant Exporter The applicant exported cotton yarn through Merchant Exporters and claimed full drawback in the Shipping bills. The Applicant filed rebate claims of the aforesaid amounts. The adjudicating authority found the claim to be incorrect in view of the fact that the applicant had availed double benefit of rebate under the provisions of Rule 18 of the Central excise Rules, 2002 and Drawback Rules 1995. After following the due process of law the adjudicating authority vide aforesaid Orders in Original rejected the rebate claim. Aggrieved by the said Orders in Original the applicant filed appeal with the Commissioner Appeal. The appellate authority upheld the Jurisdictional authority's Orders and rejected the appeals of the applicant.

3. Aggrieved by the impugned Orders in Appeal, the applicants have filed separate Revision Applications on the following grounds:-

3.01. The applicant reproduced Section 75 of the Customs Act, 1962, Rule 2(a) of the Drawback Rules, Sub-rule (2) of Rule 3 of the Drawback Rules and submitted that it is very clear that the drawback is intended to compensate the exporter only against the duties and taxes paid by him on various goods and services used in the manufacture of export goods, i.e. inputs and input services. For fixing Drawback rates for various commodities, the duty paid by a manufacturer exporter, on various capital goods used by him in the manufacture of export goods had not been taken into account by the Drawback Rules. Duty incidence on capital goods is totally alien to Drawback scheme. To support this contention, the applicant placed reliance on the case of Trident Ltd. - 2014 (312) ELT 934 GOI, wherein it had been held that the condition of 'non availment of Cenvat Credit', to claim higher rate drawback is only with reference to non availment of credit on inputs and input service.

3.02 The applicant also referred to CBEC's Circular No.42/2011 Dated 22.09.2011 and Notification No.130/2016—Customs (NT) dated 31.10.2016 and submitted that the same proves that for availing Drawback benefits, availing of cenvat credit on the inputs or input services used in the manufacture of export product alone is barred

3.03 Having thus availed cenvat credit of duties paid on capital goods, which is not at all prohibited for the applicant, utilization of such credit for payment of duty on the final product can not at all be faulted. Though the applicant had been claiming full exemption from payment of duty for the clearance of home consumption under Notification No.30/2004, they have chosen to pay duty for the said cotton yarn exported by them as per Notification No.29/2004. Further Notification No.30/2004 did not bar the applicant from availing Cenvat credit on the capital goods.

3.04 Further as per Rule 18 of CER, 2002 and Notification No.19/2004-CE(NT dated 06.09.2004 issued there under, dealing with grant of rebate of duty paid or export goods, did not at all lay down any condition as to how the duty on export goods has to be paid. In other words, there is no stipulation in Rule 18/Notification issued there under that the credit availed on capital goods, shall not be used for payment of duty on export goods, under claim for rebate. The said Notification did not at all contain any condition that if the rebate of duty paid on export goods is claimed under the said Notification, no drawback could be claimed.

3.05 The Drawback Rules did not contain any restriction to the effect that if the rebate of duty paid on exported goods is claimed, drawback shall not be allowed.

3.06 All the above would categorically prove that availment of cenvat credit on capital goods, and utilization of such credit for payment of duty on the goods being exported under the claim for rebate of such duty on the one hand; and claim for drawback under the Drawback Rules on the other hand would not at all amount to double benefit. Hence, the decision of the lower appellate authority, in rejecting the appeal filed by the applicant against the denial of rebate is not at all sustainable in law and liable to be set aside. The learned first appellate authority erred in observing that the appellant has availed double benefit by claiming drawback on one hand and rebate of duty paid on exports on other hand.

3.07 The applicant submitted that the Hon'ble Supreme Court in Spentex Industries Ltd. vs. CCE 2015 (324) ELT 686 SC has held that "OR is normally disjunctive and 'And' is normally conjunctive. They have to be given their literal meaning unless some other part of same Statute or clear intention of it requires that to be done. Wherever use of 'and/or' produces unintelligible or absurd results, Court has power to read word 'or as 'and' and vice-versa to give effect to the intention of the Legislature which is otherwise quite clear.

3.08 The applicant countered the case laws cited by Commissioner (Appeals).

a) Raghav Industries Ltd. Vs UOI 2016 (334) ELT 584 Mad

The facts of this case are similar to the facts of the present case. With due respects, it was submitted that the Hon'ble Court's conclusion that there is double benefit, is contrary to the various schemes for relief for exporters discussed supra and contrary to the legislative intention. While claiming input stage rebate under 18 CER, 2002 and drawback under the Drawback Rules would certainly amount to double benefit, as both these scheme seek to offset the duty paid on Inputs and input services, claim of rebate of duty paid on final under Rule 18 CER, 2002 and availing of drawback would not at all amount to double benefit, as the duty incidence on final products are totally different.

b) Kadri Mills (CBE) Ltd. Vs. UOI 2016 (334) ELT 642 MAD.

This decision is based on the previous decision of the same Court in Raghav Industries supra and hence above averments would apply here also.

c) CCE Vs Indorama Textiles Ltd.-2006(200) ELT 3 Bom

A careful reading of this decision would reveal that very same decision has been negative by the Hon'ble Supreme Court in Spentex Industries Ltd supra. It may be noted that the facts and the amounts involved in these cases are same, which leads to a conclusion that the erstwhile Indorama Textiles Ltd has been changed to Spentex Industries Ltd. Anyway the issue in this case was simultaneous of claim of input stage rebate and final product rebate, which has been decided in favour of the assessee by the Hon'ble Supreme Court. Hence, the reliance placed by the Commissioner (Appeals) on this case law is not at all sustainable.

d) Grasim Industries Ltd. vs UOI-2010(256) ELT 553 Del.

In this case also the issue involved was simultaneous claim for input stage rebate and final product rebate stage and this decision has since been overruled the Hon'ble Supreme Court in Spentex Industries Ltd. supra.

3.09 The applicant also submitted that the issue before the authorities is the consideration of the rebate claim filed by the applicant in terms of Rule 18 of CER, 2002 and Notification No.19/2004-CE(NT) issued thereunder. The applicant has satisfied all the conditions prescribed Rule 18/Notification No. 19/2004-CE(NT). The fact that the applicant had claimed cenvat credit on capital goods (which is otherwise very much entitled) and paid duty on the export goods out of such credit, is not at all relevant for consideration of the rebate claim filed the applicant. Further, the fact whether the applicant had claimed drawback or not is also not relevant while considering rebate filed the applicant, since the rebate is not input stage rebate, but rebate of duty paid on final products exported. In such circumstances, the denial of the rebate claim the basis of grounds, which are totally extraneous to Rule18/Notification No. 19/2004-CE(NT) is not at all sustainable.

3.10 Hence, the impugned order has been passed, grossly in violation of statutory provisions and against the intention of the Government to promote exports and on the basis of erroneous apprehension of double benefit, which does not exist at all. Accordingly, the Impugned Order in Appeal is per se illegal liable to be set aside.

3.11 Without prejudice to the above, the applicant also submitted that even assuming the applicant is not entitled for rebate, the applicant would like to make an alternative claim to treat the exports made by them exports made without payment of duty under Rule 19 of CER, 2002 and in as much no duty is payable on such exports, the duty already paid by the applicant may kindly be refunded to the applicant under Sec.11 B of the Central Excise Act, 1944 read Section 140(3) of the CGST Act, 2017.

4. A Personal Hearing was held in the matter on 17-11-2021. Shri G. Natarajan, Advocate, Shri G. Thirugnana Sambandam, General Manager

(Finance) and Shri N. Mariappan, Advocate appeared online and submitted that duty on export goods was paid using Capital goods credit. They submitted that even if it is double benefit, the same should be allowed as its rebate of duty paid by them. They submitted that tax paid is not exported as per the policy of the government. The applicant submitted additional submissions on 22-11-2021. The applicant submitted that they would like to make an alternative claim as to treat the export made by them as export without payment of duties under Rule 19 of CER, 2002 and the duty already paid by them may be refunded under Section 11B of CEA, 1944 and consequent to introduction of GST from 1.07.2017, to grant the refund in cash in view of Section 142(6)(a) of CGST Act, 2017

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

6. Government observes that the applicant had claimed higher rate of Drawback as well as claimed rebate under Rule 18 of Central Excise Rules, 2002 on finished goods cleared by them on payment of Central Excise Duty. The issue to be decided in this case is that whether the applicant is eligible for rebate of duty paid from the accumulated Cenvat credit account (Capital goods) on the export goods while simultaneously claiming drawback thereon.

7. Government observes that applicant has claimed that they have not taken Cenvat credit on the inputs/input services utilized in the manufacture of their finished goods which is exported by them on payment of Central Excise Duty. However, in this case the finished goods are exported by the applicant by paying duty from accumulated Cenvat credit in order to avail benefit of rebate claim under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004. The applicant has already availed duty

drawback (Customs as well as Central Excise portion) in respect of said exports.

8. Government notes that the term drawback has been defined in Rule 2(a) of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (as amended) as under :-

> *"(a) "drawback" in relation to any goods manufactured in India, and exported, means the rebate of duty chargeable on any imported materials or excisable materials used in the manufacture of such products".*

The said definition makes it clear that drawback is rebate of duty chargeable on inputs used in the manufacture of exported goods. The Rule 18 of Central Excise Rules, 2002 stipulates that where any goods are exported Central Government may by notification grant rebate of duty paid on such excisable goods or duty paid on materials used in the manufacture or processing of such goods. The applicant is now claiming rebate of duty paid on exported goods after having availed benefit of duty drawback of Central Excise portion in respect said exported goods.

9. The drawback is nothing but rebate of duty chargeable on materials used in manufacturing of exported goods and therefore allowing rebate of duty paid on exported goods will amount to allowing both types of rebates of duty at inputs stage as well as finished goods stage. By claiming full drawback, the applicant had already obtained a cash rebate attributable to the duty/taxes paid on the inputs/input services used in the manufacture of cotton yarn exported by him. In addition, by seeking cash rebate of the duty paid on the cotton yarn exported, the applicant seeks to obtain cash refund of duty paid on the final product. The said duty has been debited from the credit balance lying in the Cenvat account on account of the credit taken of duty paid on capital goods. The net result of the applicant's action is claim of rebate of duty paid on

input/input services (as drawback), as well as, rebate of duty paid on final products through the impugned rebate applications. Both the rebates are cash outgo's to the government exchequer. Had the applicant taken credit of duty paid on the input/ input services and used such credit for payment of duty on the final product, his cash rebate would be restricted to the actual duty paid on the finished goods exported, which is the actual tax burden suffered by him in respect of the export consignment. Instead, the applicant has tried to take undue advantage of the export opportunity to encash an additional amount lying idle in his CENVAT account. This cannot be permitted as it results in excess outgo from government's exchequer than the actual tax incidence suffered on the goods exported. The applicant had paid duty on exported goods to encash accumulated credit. Therefore allowing rebate of duty paid on exported goods will amount to allowing both types of rebates of duty at inputs stage as well as finished goods stage. Since applicant has already availed Central Excise portion duty drawback, the rebate of duty paid on finished exported goods cannot be held to be admissible.

10. Government also notes that applicant had paid duty on exported goods from Cenvat credit account. Government notes that C.B.E. & C. has clarified in its Circular No. 83/2000-Cus., dated 16-10-2000 (F. No. 609/116/2000-DBK) that while allowing cash refund of unutilized Cenvat credit claiming of only Customs portion of All Industry Rate of Drawback by the manufacturer would not amount to double benefit. The same analogy will apply to simultaneous availment of rebate and customs portion of drawback. The harmonious and combined reading of statutory provisions of drawback and rebate scheme reveal that double benefit is not permissible as a general rule. In this case, the applicant has availed input stage rebate of duty in the form of higher duty drawback comprising of Customs and Central Excise portion, therefore,

another benefit of rebate of duty paid on exported goods will definitely result in double and undue benefit.

11. Further the applicant has referred to the decision of the Supreme Court in case of Spentex Industries Ltd. Vs CCE-2015(324)ELT 686 SC and submitted that SC has brought out the distinction between the input stage rebate and final product rebate and if the same distinction is applied while interpreting the provisions of drawback rules, it would be clear that in absence of claim for any input stage rebate along with drawback question of availing double benefit would not arise. Government observes that in the said case, the assessee has claimed rebate of duty on inputs and finished exported product, however in the instant case the applicant has availed duty drawback on the inputs and are claiming rebate on the duty paid on the finished goods.

12. Government further observes that Hon'ble High Court Madras in W.P. No. 1226 of 2016, decided on 19-2-2016 [2016 (334) E.L.T. 584 (Mad.)] while upholding this authority's Order No. 51/2015-CX, dated 24-8-2015 [2016 (334) E.L.T. 700 (G.O.I.).], in Re: Raghav Industries Ltd. observed as under:-

> *12. After clearing the goods on payment of duty under claim for rebate, the petitioners should not have claimed drawback for the central excise and service tax portions, before claiming rebate of duty paid and they should have paid back the drawback amount availed before claiming rebate. When this was not done, availing both the benefits would certainly result in double benefit.*
>
> *13. While sanctioning rebate, the export goods, being one and the same, the benefits availed by the petitioners on the said goods, under different scheme, are required to be taken into account for ensuring that the sanction does not result in undue benefit to the claimant. The 'rebate' of duty paid on excisable goods exported and*

'duty drawback' on export goods are governed by Rule 18 of Central Excise Rules, 2002 and Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. Both the rules are intended to give relief to the exporters by offsetting the duty paid. When the petitioners had availed duty drawback of Customs, Central Excise and Service Tax on the exported goods, they are not entitled for the rebate under Rule 18 of the Central Excise Rules, 2002 by way of cash payment as it would result in double benefit.

14. *As per the proviso to Rule 3 of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, a drawback may be allowed on the export of goods at such amount, or at such rates, as may be determined by the Central Government provided that where any goods are produced or manufactured from imported materials or excisable materials or by using any taxable services as input services, on some of which only the duty or tax chargeable thereon has been paid and not on the rest, or only a part of the duty or tax chargeable has been paid; or the duty or tax paid has been rebated or refunded in whole or in part or given as credit, under any of the provisions of the Customs Act, 1962 and the rules made thereunder, or of the Central Excise Act, 1944 and the rules made thereunder or of the Finance Act, 1994 and the rules made thereunder, the drawback admissible on the said goods shall be reduced taking into account the lesser duty or tax paid or the rebate, refund or credit obtained.*

15. *In the judgment relied upon the learned counsel for the petitioner, the Hon'ble Supreme Court has held that the benefits of rebate on the input on one hand as well on the finished goods exported on the other hand shall fall within the provisions of Rule 18*

of Central Excise Rules, 2002 and the exporters are entitled to both the rebates under the said Rule.

16. *In the case on hand, the benefits claimed by the petitioners are covered under two different statutes - one under Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 under Section 75 of the Customs Act, 1962 and the other under Rule 18 of the Central Excise Rules, 2002. Since the issue, involved in the present writ petition, is covered under two different statutes, the judgment relied upon by the learned counsel for the petitioner is not applicable to the facts of the present case.*

17. *As per the proviso to Rule 3 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the petitioner is not entitled to claim both the rebates."*

Under the circumstances, allowing rebate of duty paid on exported goods in this case would amount to allowing both the types of benefits i.e. drawback of duty at input stage as well as rebate on finished goods stage, allowing encashment of accumulated Cenvat credit unrelated to export goods, which will be contrary to the provision of Rule 18 of the Central Excise Rules, 2002. The Government, therefore holds that impugned rebate claims are not admissible.

13. In view of the above circumstances, Government holds that the instant rebate claims of duty paid on exported goods is not admissible under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004 when the applicant has already availed duty drawback of Excise portion in respect of exported goods.

14. Government observes that the applicant has also made an alternate claim that the export made by them may kindly be treated as export of goods

without payment of duties under Rule 19 of CER, 2002 in as much as no duty is payable on such exports, the duty already paid by the applicant may be refunded under Section 11B of Central Excise Act, 1944. The duty paid by them out of Cenvat credit on capital goods to be re-credited in their Cenvat account and in view of Section 142(6) (a) of CGST Act, 2017, any amount allowable as re-credit of Cenvat credit has to be granted as cash.

The said Rule19 of Central Excise Rules reads as under

(1) Any excisable goods may be exported without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, as may be approved by the Commissioner.

(2) Any material may be removed without payment of duty from a factory of the producer or the manufacturer or the warehouse or any other premises, for use in the manufacture or processing of goods which are exported, as may be approved by the Commissioner.

(3) The export under sub-rule (1) or sub-rule (2) shall be subject to such conditions, safeguards and procedure as may be specified by notification by the Board.

The detailed conditions and procedures relating to export without payment of duty has been prescribed under Notification No.42/2001-CE (NT) dated 26.06.2001 issued under Rule 19 of Central Excise Rules, 2002. As such export of goods without payment of duty is covered by different sets of Rules and Notifications and compliance of conditions and procedures prescribed therein is substantial in nature. To be eligible for export under Rule 19 of CER, 2002, the applicant had to follow the procedures prescribed under Notfn. No. 42/2001-CE (NT) dated 26.06.2001, such as furnishing of bond, etc which the applicant had failed to comply. Government finds that merely requesting to consider the export already made on payment of duty under Rule 18 of CER, 2002 as export made without payment of duty under Rule 19 of CER, 2002, would not suffice as the substantial conditions of statutory requirements are not complied. Hence the export made by them under Rule 18 of CER, 2002, cannot be considered as export of goods without payment of duty under Rule

19 of CER, 2002. In consequence, the duty paid by them on the goods exported cannot be considered as voluntary deposit and re-credited to their Cenvat account.

15. In view of the above Government finds no legal infirmity in the impugned Orders-In-Appeal Nos 152 to 156/2018-TRY(CX) dated 23.08.18, 202-210/ 2018-TRY(CX) dated 18.12.18 and 81 to 95/2019-TRY(CX) dated 22.03.19 passed by the Commissioner of GST & Central Excise (Appeals), Tiruchirapalli and therefore upholds the impugned Orders in appeal.

16. Revision application is disposed off in above terms.

24/3/22

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

ORDER NO. 320-348 /2022-CX (WZ)/ASRA/MUMBAI DTD 24.03.2022

To

i) M/s Raajco Spinners Private Limited,
Guzilliyamparai (SH-74) Road, D. Gudalur,
Vedasandhur Taluk,
Dindigul – 624620

ii) N. Mariappan (Advocate), Sai Krishna Associates,
Plot No.123, AR Hospital Road, K.K. Nagar,
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Copy to :

1. The Commissioner of GST and C.Ex (Appeals), Trichy No.1, Williams Road, Cantonment, Trichy – 620001.
2. The Deputy Commissioner of GST & Central Excise, Karur Division, No.15, Gowripuram Extn. Area, Anna Nagar Main Road, Karur-639002
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Notice Board.