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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.195/131/WZ/2019 /612  
F. No.195/260/WZ/2019

Date of Issue: 01.02.2023

ORDER NO.35-36 /2023-CX (WZ) /ASRA/Mumbai DATED 30.01.2023  
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 Alkem Laboratories Limited,  
167/2, Mahatma Gandhi Udyog Nagar,  
Dabel, Daman (U.T.)
- Respondent : Commissioner of CGST & Central Excise, Daman  
Commissionerate, 2<sup>nd</sup> floor, Hani's Landmark, Vapi-  
Daman Road, Chala, Vapi.
- Subject : Revision Applications filed under Section 35EE of the  
Central Excise Act, 1944 against the Orders-in-Appeal  
No. CCESA-SRT (APPEALS) /PS-749/2018-19 and No.  
CCESA-SRT (APPEALS) /PS-136/2018-19 dated  
29.01.2019 and 03.06.2019, respectively, both passed by  
the Commissioner of CGST and Central Excise, Appeals,  
Surat.

## ORDER

The subject Revision Applications have been filed by M/s Alkem Laboratories (here-in-after referred to as 'the applicant') against the subject Orders-in-Appeal dated 29.01.2019 and 03.06.2019, passed by the Commissioner of CGST and Central Excise, Appeals, Surat which decided appeals filed by the applicant against the Orders-in-Original dated 23.04.2018 and 07.03.2019, respectively, passed by the original Adjudicating Authority. The issue involved in both the applications being common, the subject Revision Applications are being taken up for decision together.

2. Brief facts of the case are that the applicant who held Central Excise registration filed six rebate claims totaling to Rs.5,31,19,386/- in respect of the duty paid by them on goods manufactured and exported by them under Rule 18 of the Central Excise Rules, 2002 read with notification no.19/2004-NT dated 06.09.2004 on 28.11.2015/15.12.2015. The chronology of events that followed thereafter is as under: -

- Post-export, the prices of the goods exported were re-negotiated between the applicant and their customer, resulting in the value of the exported consignments being revised from Rs.88,53,23,076/- to Rs.8,39,82,553/-;
- The applicant vide letter dated 03.02.2016 informed the original authority about the reduction in value and requested for reduction in the rebate claim to that extent and for restoration of excess payment of excise duty by way of re-credit in their Cenvat credit account;
- The original authority vide letter dated 11.02.2016 informed the applicants that in light of the huge difference in the Shipping Bills and the revised price provided by the applicants, the Shipping Bills would be required to be amended to that effect; the original authority also pointed out that the applicant would have claimed excess Drawback of the Customs duty portion as the same be would be based on the values indicated in the Shipping Bills; based on these observations the original authority returned all the six rebate claims;

- The applicant has claimed that they thereafter assigned the work of amendment of Shipping Bills to the freight forwarders i.e. M/s Channel Freight Services India P. Limited who in turn entrusted the work to one Mr. Mahesh Gupta of M/s Exim Solution;
- The applicant has claimed that after three weeks, the said Mr. Mahesh Gupta of M/s Exim Solution gave the Shipping Bills amendment certificate to M/s Channel Freight Services India P. Limited, who in turn handed over the same to the applicant;
- In the meanwhile, the applicant having received Drawback, totaling to Rs.1,69,30,235/-, based on the original values indicated in the Shipping Bills, decided to repay the entire amount so received by them and did so along with interest of Rs.41,746/ on 10.03.2016;
- The applicant thereafter vide letter dated 28.03.2016, resubmitted their rebate claims along with the Shipping Bills amendment certificates and also informed the original authority of the drawback repaid by them;
- On scrutiny it was noticed by the original authority that the Certificates amending the Shipping Bills were forged and fake; the applicant claims that they were orally informed of the same, subsequent to which they filed FIR against Mr. Prakash Bhandari of M/s Channel Freight Services India P. Limited and Mr. Mahesh Gupta of M/s Exim Solution for having taken recourse to such unlawful activity;
- The applicant, thereafter, vide application dated 29.08.2016 once again requested the Assistant Commissioner of Customs (Drawback), Air Cargo Complex, Mumbai for amendment of the Shipping Bills to the extent of the reducing the value of exported goods;
- In response, the Additional Commissioner of Customs (Export), Air Cargo Complex, Mumbai vide Order-in-Original dated 08.06.2017 rejected the request of the applicant on the ground that the data reflected in the revised invoices submitted by the applicant was not in

existence at the time of export or when the Let Export Order was given;

- Aggrieved, by the said Order-in-Original dated 08.06.2017, the applicant filed appeal against the same with the Commissioner (Appeals) which was decided vide Order-in-Appeal dated 26.10.2017, wherein the Commissioner (Appeals) allowed re-assessment of the Shipping Bills on the basis of the revised invoices;
- The applicant thereafter requested the Commissioner of Customs (Export) for amendment of the Shipping Bills in light of the Order-in-Appeal dated 26.10.2017;
- In response, the Assistant Commissioner of Customs, Export (Shed), ACC issued certificate dated 22.02.2018 amending the Shipping Bills as requested by the applicant;
- In the interim, the applicant had vide letter dated 15.06.2017 requested the Assistant Commissioner, Central Excise, Division – I, Daman (*original authority*) to sanction the aforesaid pending rebate claims; in response to which they were issued Show Cause Notice dated 22.11.2017 seeking to reject their rebate claims in light of the non-production of authentic Shipping Bills with respect to the exported consignments;
- The said Show Cause Notice dated 22.11.2017 was decided by the original authority vide Order-in-Original dated 23.04.2018 wherein he took into account the Certificate dated 22.02.2018 amending the Shipping Bills and after due verification found that the applicant had complied with all the conditions prescribed by notification no.19/2004-CE (NT) dated 06.09.2004 and hence sanctioned rebate of Rs.50,28,161/- and also refunded the excess amount Rs.4,80,91,225/- paid by the applicant in cash in terms of Section 142 of the CGST Act, 2017;
- Aggrieved, the Department filed an appeal against the said Order-in-Original dated 23.04.2018 before the Commissioner (Appeals) on the grounds that the matter of forgery, counterfeit/false amendment

certificates was under investigation before the Police and also by the Preventive Wing of the Daman Commissionerate and that the original authority should not have finalized the rebate claims till the outcome of the FIR and the Departmental investigation and hence the sanctioning of the rebate claims was pre-mature and bad in law;

- The Commissioner (Appeals) vide Order-in-Appeal dated 29.01.2019 upheld the appeal of the Department and set aside the Order-in-Original dated 23.04.2018 which sanctioned the rebate claim of the applicant;
- Aggrieved, the applicant has filed a Revision Application against the Order-in-Appeal dated 29.01.2019, which is one of the two subject Revision Applications taken up for decision in these proceedings;
- In the meanwhile, a protective demand was issued by the Department vide Show Cause Notice dated 06.09.2018 seeking to recover the amounts of Rs.5,31,19,386/- and Rs.5,31,19,386/- sanctioned/refunded to the applicant, on the grounds that these amounts would become recoverable with interest in the event of the Department succeeding in its appeal before the Commissioner (Appeals) against the Order-in-Original dated 23.04.2018;
- The Show Cause Notice dated 06.09.2018 was decided by the Assistant Commissioner, CGST & Central Excise, Division – I, Daman vide Order-in-Original dated 07.03.2019 wherein the original authority, in light of the Order-in-Appeal dated 29.01.2019, confirmed the demands raised and ordered recovery thereof;
- The applicant preferred appeal against the said Order-in-Original dated 07.03.2019 before the Commissioner (Appeals) who vide Order-in-Appeal dated 03.06.2019, relied on his earlier Order-in-Appeal dated 29.01.2019 and rejected the appeal;
- Aggrieved, the applicant has filed Revision Application against the said Order-in-Appeal dated 03.06.2019, which is one of the two subject Revision Applications taken up for decision now.

3.1 The applicant has filed the subject Revision Application against the impugned Order-in-Appeal dated 29.01.2019 on the following grounds: -

(a) They submitted that the Department on one hand, had issued show cause notice pending investigation into the alleged forgery wherein they have been asked to explain as to why their claim for rebate /refund should not be rejected and on the other hand, the Department had filed appeal before the Commissioner (Appeals) on the ground that the claims for rebate/refund could not be finalized pending the investigation; and that the Commissioner (Appeals) had gone one step further and held that they had committed the fraud; that this finding of the Commissioner (Appeals) was premature and perverse inasmuch the police department had not concluded their investigation against Mahesh Gupta;

(b) That on one hand the Commissioner (Appeals) found that even though the proceedings for fraud have been initiated against Mahesh Gupta, it was the responsibility of the applicants to ensure that proper documents were submitted in support of their rebate claim and on the other hand, the Commissioner (Appeals) found that the fraud has been committed by them;

(c) That it was not in dispute that they had exported the said goods on payment of excise duty and realized foreign exchange as per the revised purchase orders; that the Department had admitted that all the documents required for processing of the rebate claims had been submitted by them including the shipping bill amendment certificate;

(d) That they had been forced to reduce the price of their product due to intense competition and abundant supply of equivalent pharmaceutical products from other pharma companies in USA market; that the revised invoices/ purchase orders were issued after reduction of the price of goods already exported; that there is reasonable co-ordination between the previous documents like ARE-1s, invoices, shipping bills, purchase orders, etc. and subsequent documents like revised purchase orders, invoices, credit notes, BRC, etc.; therefore, it was submitted that the Department was incorrect in alleging that they had indulged in fabrication of documents with intent to defraud the government by way of mis-representation of facts; that the Commissioner (Appeals) had also held that all the conditions specified in the Notification No.19/2004-CE (NT) dated 6.9.2004 issued under Rule 18

of the Central Excise Rules, 2002 had been complied with and the verification of unjust enrichment was not required in terms of proviso (a) to Section 11B(2) of the Central Excise Act, 1944 and therefore, the refund claims were found to be correct and admissible to them;

(e) That the Commissioner (Appeals) held that no plausible reason had been indicated as to why the allegation of fraud which was quite serious in nature and the conclusion in relation thereto were not to be maintained; that as per the Commissioner (Appeals), only an abrupt conclusion was reached that they were not aware that the shipping amendment certificate was forged and that they were ready to give an undertaking binding themselves to return or repay the amount of rebate claim so sanctioned in the event of any adverse outcome relating to the whole export transaction;

(f) That they suo-moto returned/ surrendered the drawback amount along with interest in respect of the disputed shipping bills, on account of reduction in the value and this proved that they did not have any malafide intention; that they were not aware that the shipping bills amendment certificate provided by M/s. Channel Freight Services India Private Limited, who in turn assigned the said work to Mr. Mahesh Gupta of M/s. Exim Solution, were forged; that this fact came to their knowledge only when Revenue intimated it to them and that on receipt of the aforesaid information from the excise authorities, M/s Channel Freight filed FIR against Mr. Mahesh Gupta for taking recourse to such unlawful means so as to get alleged forged shipping bills amendment certificates; that this proved that they did not indulge in fabrication of documents with intent to defraud the Government; that hence the finding of fraud could not stand against them;

(g) That the Assistant Commissioner while passing the Order-in-Original dated 23.4.2018 had given detailed findings as to why the rebate/ refund is admissible to them and had taken into account the fact of export, BRC, amendment certificate to the shipping bills, verification of rebate claims, fulfilment of conditions for sanction of rebate etc., and had considered all documents on record; thus the finding of the Commissioner (Appeals) that the Assistant Commissioner while passing the Order-in-Original had reached abrupt conclusions, was incorrect and liable to be set aside;

(h) That thought there was no requirement to get the shipping bills amended to claim rebate where the value of goods exported was reduced subsequently; however, they had submitted Certificate dated 22.02.2018 allowing amendment to the shipping bills;

(i) That despite having complied with the additional unwarranted condition of submission of amended shipping bills, the Commissioner (Appeals) had rejected their rebate claims and hence the Order-in-Appeal deserved to be set aside;

(j) That they were entitled for the rebate claim as the Commissioner of Customs (Appeals) vide Order-in-Appeal dated 26.10.2017 had allowed re-assessment of the shipping bills and had held that once Revenue accepted the drawback amount with interest, the natural corollary was re-assessment of shipping bills under Section 17 of the Customs Act, 1962 and in such situation, there was no prior requirement of allowing amendment under Section 149 of the Customs Act, 1962;

(k) That the Commissioner of Customs (Appeals) in the Order-in-Appeal dated 26.10.2017 had also considered the fact that if the reassessment of disputed six Shipping Bills is allowed, it will not cause any loss to the revenue and in fact the same would regularize the refund/ return back of drawback amounting to Rs 1,69,30,235/- and interest of Rs.41,746/- by the Applicants to the Revenue; that accordingly, the Commissioner of Customs (Appeals) allowed the re-assessment of shipping bills as per revised invoices/revised purchase orders on the basis of which they refunded/returned back the drawback amount sanctioned to them along with interest; that in line with the above Order-in-Appeal dated 26.10.2017, the amendment certificate was also issued on 22.2.2018;

(l) That Revenue has not challenged Order-in-Appeal dated 26.10.2017 and hence the Order-in-Appeal dated 26.10.2017 has reached finality; that they had realized the foreign currency i.e., consideration as stated in the revised purchase order/revised invoice and not the value shown in the shipping bill as indicated by the BRC;

(m) That they had submitted the amendment certificate to the shipping bills and hence the Order-in-Original dated 23.04.2018 had correctly sanctioned the rebate claims after taking the same into account along with



the other documents; that they have fulfilled the conditions specified under Notification No.19/2004-CE (NT) dated 6.9.2004 and had paid duty and exported goods as per Rule 18 of the Central Excise Rules, 2002 and hence were eligible to the rebate of duty paid by them; they placed reliance on the decision of the Hon'ble Supreme Court in Telco Vs. Municipal Corporation of the City of Thane & Ors. [1993 Supp (1) SCC 361] in support of their case;

(n) They further submitted that it has been the policy of the Government since inception that exports should be tax free and hence rejection of the rebate claim of excise duty paid on the excisable goods exported by them would lead to export of taxes which was against the policy of the Government;

(o) That the rebate claimed in respect of excess excise duty paid by the Applicants by utilizing Cenvat credit has been correctly sanctioned in cash in terms of Section 142(3) of the CGST Act, 2017; that they had paid the excise duty by utilizing Cenvat credit balance; that in view of the provisions of Section 142(3) of the CGST Act, 2017, they submitted that the excess amount of excise duty paid by them had been correctly granted in cash vide Order-in-Original dated 23.04.2018.

In light of the above, the applicant submitted that the impugned Order-in-Appeal dated 29.01.2019 be set aside and their Revision Application be allowed.

3.2 The second of the subject Revision Applications has been filed by the applicant against the impugned Order-in-Appeal dated 03.06.2019 wherein they reiterated the grounds mentioned in their Revision Application against the Order-in-Appeal dated 29.01.2019, which has been reproduced above; they further submitted that decision of the Commissioner (Appeals) in the Order-in-Appeal dated 03.06.2019 which confirmed the recovery of rebate sanctioned was incorrect and liable to be set aside as it was based on the findings of the Commissioner (Appeals) in the Order-in-Appeal dated 29.01.2019 which itself was perverse and erroneous:

In light of the same they prayed that the impugned Order-in-Appeal dated 03.06.2019 be set aside and their Revision Application be allowed in full.

3.3 The Additional Commissioner, CGST & Central Excise, Daman Commissionerate vide letter dated 04.08.2020 made the following submissions on behalf of the Department: -

(a) The Commissioner (Appeals) vide both the Orders dated 29.01.2019 and 03.06.2019, had upheld the stand of the Department;

(b) That it is to bring on record that the Police Authorities had filed charge sheet in FIR No.136/17 dated 25.04.2017 against Shri Prakash Bhandari, Manager of M/s Channel Freight India Pvt. Ltd. and Shri Mahesh Gupta of M/s Exim Solutions before the Hon'ble Metropolitan Magistrate, Andheri Court No.65 and that Case No.6503304/PW/2019 had been allotted to the said case;

(c) Since a charge sheet has been filed by the Police Authorities against the authorized Customs Handling Agent, i.e. M/s Channel Freight Services India P. Limited of the applicant, decision in the aforesaid case would decide the culpability of the applicant.

4. Personal hearing with respect to both the applications was granted to the applicant and the respondent. Shri Rajesh Ostwal and Ms Payal Mehra, Advocates, appeared online on 11.11.2022 on behalf of the applicant. They submitted that the original authority had passed a correct order by sanctioning rebate on revised value and returning balance amount in cash to applicant. They further submitted that Commissioner (Appeals) has allowed appeal of revenue on the ground that earlier amendment of Shipping Bills was fraudulently carried out and that the claim is premature. They submitted that the action in respect of the fraudulent act against the individual appointed by their agency is an independent action. They requested to allow their rebate claim.

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

6. Government finds that the issue involved is that the rebate claims filed by the applicant were sought to be rejected as the certificates amending the Shipping Bills, indicating the reduction in the value of the exported goods, were found to be forged. The applicant has submitted that, on realizing the mischief played by the agent of their CHA, police complaints were filed and they once again approached the Customs Authorities seeking to amend the Shipping Bills. The request for such amendment was turned down by the Additional Commissioner of Customs (Export), Air Cargo Complex, Sahar, Mumbai vide Order-in-Original dated 08.06.2017, however, on being challenged, the Commissioner (Appeals) vide Order-in-Appeal dated 26.10.2017 allowed re-assessment of the said Shipping Bills. Thereafter, on the request of the applicant, the Assistant Commissioner of Customs, Export Shed, ACC, Mumbai issued a certificate of Amendment dated 22.02.2018 amending the Shipping Bills to reflect the revised values. The applicant thereafter approached the original rebate sanctioning authority and submitted the Amendment Certificate issued by the Customs Authorities and also informed that they had paid the excess Drawback sanctioned to them amounting to Rs.1,69,30,235/- along with interest of Rs.41,746/-. The original authority vide Order-in-Original dated 23.04.2018 found the rebate claim to be in order in terms of notification no. 19/2004-CE (NT) dated 06.09.2004 and sanctioned rebate amounting to Rs.50,28,161/- and also refunded in cash the excess amount of Rs.4,80,91,225/- paid by the applicant in terms of the provisions of Section 142 of the CGST Act, 2017. Department filed appeal against the said Order-in-Original dated 23.04.2018 on the grounds that the said rebate claims could not be finalized till the outcome of the FIR filed by the department with the Police Authorities is known and the investigation being conducted by the Preventive Section of the Department is complete. The Commissioner (Appeals) vide Order-in-Appeal dated 29.01.2019 upheld the said appeal and set aside the Order-in-Original dated 23.04.2018 of the original authority. This led to a Show Cause Notice being issued to the applicant seeking to recover the amounts sanctioned/refunded to the applicant. The demand so raised was confirmed by the Assistant Commissioner, Division - I, Daman vide Order-in-Original dated 07.03.2019. The applicant preferred an appeal against the same before the Commissioner (Appeals) who vide Order-in-Appeal dated 03.06.2019 upheld the said Order-in-Original dated 07.03.2019. The applicant has filed the subject Revision Applications against the Orders-in-Appeal dated 29.01.2019 and 03.06.2019. Thus, Government finds that the two issues for decision are whether the applicant

is eligible to the rebate of Rs.50,28,161/- claimed by them and whether the original authority was correct in sanctioning the excess duty paid amounting to Rs.4,80,91,225/-, in cash, in terms of Section 142 of the CGST Act, 2017.

7. On examining the facts of the case, Government notes that the rebate claims of the applicant were not finalized earlier as the certificate amending the Shipping Bills was found to be forged. Government also notes that subsequently a Certificate of Amendment dated 22.02.2018 was issued by the Assistant Commissioner of Customs, Export Shed, ACC, Mumbai amending the Shipping Bills in question to reflect the revised values. The same has been verified by the original authority and has been found to be genuine. Government finds that the said amendment Certificate was issued subsequent to the Commissioner (Appeals) holding that such certificate needs to be issued vide Order-in-Appeal dated 26.10.2017. Government notes that the Department has at no stage during these proceedings stated that the said Order-in-Appeal dated 26.10.2017 was not accepted by the Department. Thus, Government finds that the issue as to whether the applicant could be issued an amendment Certificate in respect of the Shipping Bills in question stands answered in favor of the applicant.

8. Further, Government finds that the original authority has thoroughly examined the rebate claims filed by the applicant, including the amendment Certificate dated 22.02.2018 and recorded the same in the Order-in-Original dated 23.04.2018 vide which the rebate claimed was sanctioned to the applicant. Government notes that the duty paid nature of the goods and its export is not in doubt. Government finds that the original authority has recorded that all the conditions specified by notification no.19/2004-CE (NT) dated 06.09.2004 has been complied with by the applicant. Government notes that the investigation being carried out by the Police authorities and the Department is in respect of the 'amendment certificate' submitted earlier by the applicant which was found to be forged. Government finds that in light of the 'amendment certificate' dated 22.02.2018 being issued by the Customs Authorities, the outcome of the investigation into the forged 'amendment certificate' submitted earlier will not have a bearing on the rebate applications of the applicant. Government does not find any force in the argument put forth by the Department that the rebate claims of the applicant needs to be kept pending till the completion of the investigation being carried out by the said agencies as these are separate proceedings.

Government finds that irrespective of the outcome of these investigations, the rebate claims having been found to be proper will have to be sanctioned to the applicant. In view of the above, Government finds the decision of the Commissioner (Appeals) in the impugned Order-in-Appeal dated 29.01.2019 to set aside the order of the original authority sanctioning the rebate of Rs.50,28,161/- to be incorrect and accordingly holds so. Government finds that the applicant has been correctly sanctioned the rebate of Rs.50,28,161/- vide Order-in-Original dated 23.04.2018 and hence the Order-in-Appeal dated 03.06.2019 which upheld the Order-in-Original dated 07.03.2019 confirming the demand raised to recover such amount from the applicant will also not hold good to that extent and accordingly holds so.

9. As regards the second issue, Government finds that apart from the rebate amount of Rs.50,28,161/- the original authority vide Order-in-Original dated 23.01.2018 had refunded the amount of Rs.4,80,91,225/- which was paid by the applicant in excess of the duty amount, in cash, in terms of Section 142 of the CGST Act, 2017. This decision of the original authority too was set aside by the Commissioner (Appeals) vide Order-in-Appeal dated 29.01.2019, resulting in the demand for the same being confirmed vide Order-in-Original dated 07.03.2019, which in turn was upheld by Order-in-Appeal dated 03.06.2019. Government finds that the applicant has challenged the decision of the Commissioner (Appeals) in both the impugned Orders-in-Appeal on this count and has submitted that the original authority had correctly refunded the said amount under Section 142 of the CGST Act, 2017. Government notes that here the issue to be decided is whether the amount of Rs.4,80,91,225/- paid in excess to the duty actually found payable, should be refunded in cash as per the CGST Act, 2017.

10. Government notes that the present proceedings are in exercise of the powers vested in terms of Section 35EE of the Central Excise Act, 1944. Government has examined the CGST Act, 2017 and finds that the same does not provide for application of Section 35EE of the Central Excise Act, 1944 in relation to matters under the CGST Act, 2017. The issue of refund of the excess duty paid in the present case has to be decided as per the provisions of the CGST Act, 2017. Thus, Government finds that it does not have the jurisdiction to decide the legality of the issue of refund of

Rs.4,80,91,225/- in this case, as sought for by the subject Revision Applications.

11. In view of the above, Government sets aside the portion of both the impugned Orders-in-Appeal wherein it was held that the applicant was erroneously sanctioned the rebate of Rs.50,28,161/- and that the same was recoverable from them. As regards the refund of the Rs.4,80,91,225/- under Section 142 of the CGST Act, 2017, Government finds that it lacks the jurisdiction to decide the legality of same and hence refrains from delving into the issue. On this count, the applicant can seek relief under the provisions of the CGST Act, 2017, with the appropriate authority.

12. The Revision Applications are disposed of in the above terms.

  
(SHRAWAN KUMAR)

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

35-36  
ORDER No. /2023-CX (WZ) /ASRA/Mumbai dated 36.01.2023

To,

M/s Alkem Laboratories Limited,  
167/2, Mahatma Gandhi Udyog Nagar,  
Dabhel, Daman (U.T.).

Copy to:

1. Commissioner of CGST & Central Excise, Daman Commissionerate, 2<sup>nd</sup> floor, Hani's Landmark, Vapi-Daman Road, Chala, Vapi.
2. Commissioner, Central Excise & CGST Appeals, Surat, 3<sup>rd</sup> floor, Magnus Mall, Althan Bhimrad Canal Road, Near Atlanta Shopping Mall, Althan, Surat - 395 017.
3. M/s Lakshmikumaran & Sridharan, Attorneys, 2<sup>nd</sup> floor, B & C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, Prabhadevi, Mumbai - 400 025.
4. Sr. P.S. to AS (RA), Mumbai.
5. Notice Board.