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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
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F NO. 195/771/13-RA
195/199/15-RA

Date of Issue: 20/11/18

ORDER NO. 350-351/2018 CX (WZ) / ASRA / Mumbai DATED 30.10.2018
OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR
MEHTA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF
THE CENTRAL EXCISE ACT, 1944.

- Applicant : M/s Piramal Enterprises Ltd.,
Respondent : Commissioner of Central Excise Raigad.
Commissionerate.
Subject : Revision Applications filed, under section 35EE of the
Central Excise Act, 1944 against the Orders-in-Appeal
No.US/86/RGD/2013 dated 25.03.2013 and
CD/162/RGD/2015 dated 20.01.2015 passed by the
Commissioner of Central Excise (Appeals), Mumbai-
Zone II.



ORDER

These Revision Applications have been filed by M/s. Piramal Enterprises Ltd., (formerly known as M/s Priamal Healthcare Ltd. and hereinafter referred to as "the applicant") against the Order-in-Appeal No. US/86/RGD/2013 dated 25.03.2013 and CD/162/RGD/2015 dated 20.01.2015 passed by the Commissioner of Central Excise (Appeals), Mumbai- Zone II.

2. **RA. No. 195/771/13-RA**

2.1 Brief facts of the case are that the applicant, exported the goods viz. Vitamin and Mineral Powder, 'Multiple Micronutrient Powder' and 'Nicovitin UL, vide different ARE-1s and filed claim for rebate of Central Excise duty paid on clearance of goods amounting to Rs.26,08,348/- (Rupees Twenty Six Lakh Eight Thousand Three Hundred and Forty Eight) which had been exported.

2.2 The Assistant Commissioner of Central Excise, Mahad Division, Raigad vide Order-in-Original No.1429/12-13/AC(MHD)/RGD dated 14.11.2012 partly sanctioned the rebate claim amounting to Rs. 15,65,009/- (Rupees Fifteen Lakh Sixty Five Thousand and Nine) and rejecting the claims relating to excess duty paid to the tune of Rs. 10,43,339/- (Rupees Ten Lakhs Forty Three Thousand Three Hundred Thirty Nine) on the ground that the exported goods i.e. Vitamin and Mineral Powder, Multiple Micronutrient Powder and Nicovitin UL were appropriately classifiable under Tariff item No. 30045039 or 30045090 of the First Schedule to the Central Excise and Tariff Act, 1985 attracting duty @ 6.18% Adv. and not under tariff item No. 29362100 and 29362990 of the First Schedule to the Central Excise Tariff Act, 1985 attracting duty @ 10.30 % Adv.

2.3. Being aggrieved by the said order, the applicant filed an appeal before the Commissioner (Appeals) who vide Order in Appeal No. Order-in-Appeal No. US/86/RGD/2013 dated 25.03.2013 upheld the Order in Original No.1429/12-13/AC (MHD)/RGD dated 14.11.2012 and rejected the Appeal filed by the applicant.

2.4 Being aggrieved by the said order, the applicant filed an appeal before the Commissioner (Appeals) who vide Order-in-Appeal No. US/86/RGD/2013 dated 25.03.2013 upheld the Order in Original No.1429/12-13/AC (MHD)/RGD dated 14.11.2012 and rejected the Appeal filed by the applicant.



2.5 Being aggrieved by said order, the applicant filed the Revision Application No. RA. No. 195/771/13-RA under Section 35EE of the Central Excise Act, 1944 on the grounds mentioned therein :-

3. RA. No. 195/199/15-RA

3.1 Brief facts of the case are that the applicant, exported the goods viz. Vitamin and Mineral Powder, 'Multiple Micronutrient Powder' and vide different ARE-1s and filed claim for rebate of Central Excise duty paid on clearance of goods amounting to Rs.42,43,426/- (Rupees Forty Two Lakh Forty Three Thousand Four Twenty Six) which had been exported.

3.2 The Deputy Commissioner of Central Excise, Mahad Division, Raigad vide Orders-in-Original No. 2600 to 2603/13-14/DC(MHD)/RGD dated 03.12.2013 partly sanctioned the rebate claim amounting to Rs. 21,21,712/- (Rupees Twenty One Lakh Twenty One Thousand Seven Hundred and Twelve) and rejecting the claims relating to excess duty paid to the tune of Rs. 21,21,714/- (Rupees Twenty One Lakh Twenty One Thousand Seven Hundred and Fourteen) on the ground that the exported goods i.e. Vitamin and Mineral Powder and Multiple Micronutrient Powder were appropriately classifiable under Tariff item No. 30045039 or 30045090 of the First Schedule to the Central Excise and Tariff Act, 1985 attracting duty @ 6.18% Adv. and not under tariff item No. 29362100 and 29362990 of the First Schedule to the Central Excise and Tariff Act, 1985 attracting duty @ 12.36 % Adv.

3.3 The Deputy Commissioner of Central Excise, Mahad Division, Raigad in his aforesaid order observed that it is a settled position in law that any amount paid in excess of duty liability on one's own volition cannot be treated as duty and has to be treated simply a voluntary deposit with the Government which is required to be returned to the assessee in the manner in which it was paid as the said amount cannot be retained by the Government without any authority of law. Accordingly, Deputy Commissioner of Central Excise, Mahad Division, Raigad vide aforesaid order, allowed the applicant to take credit of Rs. 21,21,714/- (Rupees Twenty One Lakh Twenty One Thousand Seven Hundred and Fourteen) in their Cenvat Account.

3.4 The Deputy Commissioner also observed vide aforesaid order that there are arrears of revenue amounting to Rs.13,74,729/- (Rupees Thirteen Lakh Seventy Four Thousand Seven Twenty Nine) along with interest are recoverable from the applicant and accordingly, appropriated the said amount of Rs. Rs.13,74,729/- towards outstanding and un stayed total amount confirmed vide Orders in Original No. RGD/MHD/21/2005-06 dated 24.01.2006 and OIO No. Raigad / ADC/2/07-08 dated 13.04.2007 issued in the case of the applicant.



3.5 Being aggrieved by the said order, the applicant filed an appeal before the Commissioner (Appeals) who vide Order in Appeal No. CD/162/RGD/2015 dated 20.01.2015 upheld the Order in Original Order-in-Original No. 2600 to 2603/13-14/DC(MHD)/RGD dated 03.12.2013 and rejected the Appeal filed by the applicant.

3.6 Being aggrieved by said order, the applicant filed the Revision Application No. **RA. No. 195/199/15-RA** under Section 35EE of the Central Excise Act, 1944 on the grounds mentioned therein :-

4. A Personal Hearing held in this case was attended by Shri Manoj Chauhan, Chartered Accountant duly authorized by the applicant appeared alongwith Shri Sunil, Manager. No one appeared on behalf of the Revenue. They reiterated the submissions filed in the Revision Applications alongwith written briefs and case laws. In view of the same it was pleaded that the Order in Appeal be set aside and their Revision Application be allowed. The applicant also filed submissions/synopsis with regard to Revision Applications No. 195/771/13-RA & 195/199/15-RA-CX on the date of hearing wherein they mainly contended as under :-

4.1 The appellants are engaged in the manufacture of products and are falling under Chapter Heading 29 & 30 of the Central Excise Act, 1944. The dispute in the present case relates to denial of rebate claim of the following three products:

- Vitamin and Mineral Powder
- Nicovitin UL
- Multiple Micro Nutrient Powder

4.2 The above products are classified under Chapter Heading 2936 which attracts 12.36% duty, whereas as per the department the said product falls under Chapter Heading 3004 which attracts 6.18% excise duty. They had exported the above products on payment of excise duty @ 12.36%. However, the rebate claim was allowed to the appellants only to the extent of duty calculated @ 6.18% and the balance rebate claim was rejected.

Further, in Appeal No. 195/199/15-RA-CX the rebate claim allowed amounting to Rs. 21,21,712/-. Further, out of the above sanctioned amount Rs.13,74,729/- was appropriated against an outstanding liability for which the appellants had filed an appeal before the CESTAT bearing Appeal Nos. E/405/08-MUM & E/3103/06-MUM.

4.3 Goods exported are not medicaments:

The composition of the disputed goods are tabulated below

Sr. No.	Product Name	Composition as per sachet



1	Vitamin and Mineral Powder	1. Vitamin A(Retincol) 2. Vitamin C 3. Vitamin D 4. Vitamin E 5. Vitamin (B1) 6. Riboflavin (B2) 7. Niacin (B3) 8. Pyridoxine (B6) 9.Cynocobalamine (B12) 10.Folic Acid 11. Iron 12. Zinc 13. Copper 14. Selenium and Lodine
2	Nicovitin UL	1. Vitamin A 2. Vitamin D2, 3. Antioxidant (Tocopherol)
3	Multiple Micro Nutrient Powder	1. Hierro, 2. Zinc 3. Vitamina A 4. Acido Folico 5. Vitamina C 6. Maltodextrina

4.4 The Adjudicating Authority as well as the Appellate Authority has classified the above products under Chapter Heading 30 on the ground that the said goods are in retail packed form (1 gm. Sachet and 88 gms. Bottle) which can be sold in retail and that the distribution of the products are not the items which are consumed by everybody and that only those who are having some kind of deficiency in their body consume these products and the supplement only make up for the deficiency or to prevent themselves from being deficient from those vitamins.

4.5 The product does not merit classification under Chapter Heading 3004:

The heading of the Chapter Heading 3004 is as follows:

“Medicaments (excluding goods of Heading 3002, 3005 or 3006) consisting of mixed or unmixed products for **therapeutic or prophylactic** uses, put up in measured doses (including those in form of transdermal administration systems) or in form or packings for retail sale.”



The product medicament has not been defined in current tariff but earlier, the word 'medicament' was defined as follows under Chapter note to Chapter 30:-

(i) 'Medicaments' means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages) not falling within Heading No. 30.02 or 30.04 which are either:

- a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or;
- b) Unmarried products suitable for such uses put up in measured doses or in packings for retail sale or for use in hospitals.

4.6 The product having therapeutic and prophylactic properties is considered as a medicament. It means that the product should be able to cure any disease or prevent occurrence of disease. It will be evident from the label of the product that it does not give any indication which suggest that the product is meant for treatment of any disease.

4.7 The use of the product therefore is specified on the label. It is added to the food item. It does not have any therapeutic and prophylactic properties. Therefore, the product does not merit classification under Chapter Heading 3004.

4.8 In the daily routine life person consumes so many things to prevent us from the disease, for example, we eat fruits to prevent us from disease and we drink milk to make up for the deficiency of calcium or to prevent us from being deficient in calcium. There are lots of diseases caused by lack of water like premature aging, excess weight loss and obesity, high/low blood pressure, cholesterol, constipation, digestive disorders, gastritis, stomach ulcers, etc. We drink water to prevent us from these diseases. Therefore, according to the Commissioner (Appeals) the fruit, milk and water is medicament, since these items are consumed to make up for the deficiency or prevent us from being deficient. Therefore, only the fact that water prevent from disease, it is not a medicament.

4.9 It is therefore, submitted that all the ingredients like Vitamins, Proteins, Carbohydrates, etc. consumed by any person in day to day food is not meant for therapeutic or prophylactic uses. It is to satisfy hunger and remain in good health.

4.10 The product shall be in measured doses:

The description of the heading 3004 itself provides that the product shall not have only therapeutic or prophylactic uses but shall be put up in measured doses or in forms or packing for retail sale. The doses of the medicaments are scientifically decided after research. The doses are provided in such quantum by which the



diseases are prevented or cured. These does are specified on the labels of the product and also in pharmacopeia. These are also approved by Drugs & Controller of India. On the contrary, it will be evident from the labels of the products in reference that the dozes are nowhere prescribed. This itself substantiates that the product is not put up in measured doses. The product is also not meant for retail sale in India in as much, as the MRP is not printed on the labels. The product cannot be sold in retail until and unless the maximum retail price is printed.

4.11 The disputed goods are manufactured by them under the license from Food & Safety and Standard Authority of India and not FDA i.e. Food & Drug Administration, which is evident from the label attached with the appeal. It also substantiates that the disputed goods are not medicaments, as license of FDA is mandatory for manufacturing of such goods.

4.12 The products are not manufactured under the license given by Food & Drugs Act:

The description of the disputed products evidences that the product is supplementary food and not for curing any disease.

4.13 The description on label of products does not substantiate the product are medicaments:

The label of the products bears the following remarks.

Sr. No.	Description	Remark
1.	Multiple Micronutrient Powder	Add to food that is ready for consumption.
2.	Vitamin & Mineral Powder	Add to food that is ready for consumption.
3.	Nico-Vitin	For Fortification of Margarine

It is thus evident from the description on labels that the use of the product is stated to be supplementary food and not for curing any diseases. This establishes that the appellant does not consider the product as medicaments.

4.14 The product does not become medicaments mainly because it contains Vitamins:

The therapeutic or prophylactic quantities for vitamins are specified in Schedule-V of Drug & Cosmetic Rules. The product containing vitamins in such specified quantities can only be classified in medicaments. It will be evident that in case of Vitamin A it requires not less that 1,600 units and not more than 2,500 units, whereas the products contain only 1000 units.



Therefore, the product does not contain the inputs in therapeutic or prophylactic quantities. The same Schedule V in Note-1 specifies that the product containing vitamins shall bear the following remarks on label:

Note 1. Patent or proprietary medicines containing vitamins intended for prophylactic, therapeutic use shall bear on the label the words "For Prophylactic Use", "For therapeutic Use" or "For paediatric Use", as the case may be. In the case of paediatric preparations the age of the infant or the child for whose use it is intended, shall be given in addition to the particulars required to be given under these rules.

The product does not contain these remarks. This also establishes that the product does not merit classification as medicaments.

- 4.15 The twin tests for classifying the product as medicaments are not satisfied:

The Hon'ble Supreme Court as in case of Puma Ayurvedic Herbal (P) Ltd. 2006 (196) ELT 3 (SC) has held that the twin tests for classifying the product as medicaments shall be satisfied. These tests are, that the products shall have therapeutic or prophylactic uses and it should be commercially known as medicaments in Trade parlance. In this case the department has not established that the product has therapeutic or prophylactic uses. There is no evidence provided by the department to substantiate that the product is known in trade, as medicaments. On the contrary remark in label substantiate that the product is known in the market as "Food Supplementary".

- 4.16 The products are meant for 'CARE' of the health not for the 'CURE' of disease:

The Commissioner (Appeals) in the order held that "those who are having some kind of deficiency in their body consume these product as a supplementary only to make up for the deficiency". The products are essentially for "care of health" and not for "cure of disease". It is not a curative product; it may be possible that it has some curative effect incidentally on those who are deficient in vitamins. The products are manufactured on the basis of food licence obtained from Food Safety and Standards Authority of India, Ministry of Health and Family Welfare. The use of the product therefore is specified on the label as "add to food that is ready for consumption." It is added to the food item. No physicians prescribe this product. It is firmly established that on the question of classification of product under Central Excise Tariff Act, "commercial parlance theory" has to be applied. Further, in various judgements it has been consistently held that if the product is not



meant for the Cure of diseases, the products is not medicaments. They rely on the following judgements.

- Hindustan Lever Ltd 2015-TIOL-194-SC-Cx
- Alpine Industries 2003 (152) E.L.T. 16 (S.C.)
- Coral Laboratories Ltd. 2008 (225) E.L.T. 544 (Tri. - Ahmd.)
- M/S Alembic Ltd 2009-Tiol-590-CESTAT-Ahm
- Natco Pharma Ltd. 2005 (185) E.L.T. 331 (Tri. - Bang.)

4.17 The Hon'ble Supreme court in the case of ALPINE INDUSTRIES 2003 (152) ELT 16(SC) has held that 'Commercial parlance theory' applicable for classification of product under Central Excise Tariff.

In view of the above, it is submitted that the products are meant for 'CARE' of the health not for the 'CURE' of disease. These are neither prescribed by any doctor nor manufactured under any license obtained from FDA under Drugs and Cosmetic Act.

4.18 In addition to the above, the company has been all along clearing the export cargo of Micro Nutrient Powder, Vitamin and Mineral Powder, etc. under Chapter no.2936, for which the Department has been sanctioning the rebate claim to the full extent. For your ready reference, we are enclosing herewith the copies of Rebate Order nos.R-4657 to 4666 dtd.23.01.2017 and R-1350 to 1351 dtd.22.05.2017 along-with the documents, viz., ARE-1 and Excise Invoice copies. The above said Orders are also not reviewed by the Dept.

4.19 In respect of appropriation of the rebate claim of Rs. 13,74,729/- against demand made under order in original no. O-I-O no. Raigad/ADC/2/07-08 dated 13.04.2007 & RGD/MHD/21/2 005-06 dated 24.01.2006 was appealed before the tribunal vide under Appeal No. E/405/08-MUM & E/3103/06-MUM. The appeal no. E/3103/06-Mum are allowed by the Tribunal vide Order no.A/86682/17/EB dated 16.03.2007. Thus, the appropriation is not sustainable as the demand itself does not survive. Further the PH in case of appeal no.E/405/08-MUM was held in Nov.17 and order was reserved and copy of the order was awaited. It is submitted that it is consistently held by various courts that the appropriation of the rebate against demand which is pending before the appellate authority is incorrect. They rely upon the following judgment of Government of India in case of Tulsyan Nec 2015 (328) ELT 712 (GOI).



5. 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.

6. Government observes that the dispute in the instant Revision Applications is whether the exported goods are appropriately classifiable

under Tariff item No. 30045039 or 30045090 of the First Schedule to the Central Excise and Tariff Act, 1985 attracting duty @ 6.18% Adv. or under tariff item No. 29362100 and 29362990 of the First Schedule to the Central Excise Tariff Act, 1985 attracting duty @ 10.30 % /12.36%. Adv.

7. Government also observes that in Revision Application No. 195/771/13-RA, out of the total claim of Rs.26,08,348/-(Rupees Twenty Six Lakh Eight Thousand Three Hundred and Forty Eight), the original adjudicating authority sanctioned rebate claims of Rs. 15,65,009/- (Rupees Fifteen Lakh Sixty Five Thousand and Nine) and the claims to the tune of Rs. 10,43,339/- (Rupees Ten Lakh Forty Three Thousand Three Hundred Thirty Nine) was rejected. However, Commissioner (Appeals) has upheld the classification of goods as finalised by the original authority and has upheld denial of the rebate of excess duty paid by the applicant, by the original authority.

7.1 Government also observes that the applicant in his submissions / synopsis filed during the personal hearing has contended that they have been all along clearing the export cargo of Micro Nutrient Powder, Vitamin and Mineral Powder, etc. under Chapter No.2936, for which the Department has been sanctioning the rebate claim to the full extent. The applicant has enclosed copies of the Rebate Order Nos.R-4657 to 4666 dtd.23.01.2017 and R-1350 to 1351 dtd.22.05.2017 passed by the Deputy Commissioner of Central Excise, Mahad Division, Raigad. From the copies of respective ARE-1s enclosed to these Orders in Original Government observes that the applicant has classified the exported goods viz. 'Vitamin and Mineral Powder' and 'Multiple Micronutrient Powder' under Tariff sub heading 29362990 and have paid the duty @12.50%. In both the cases the rebate claims filed by the applicant amounting to 1,24,89,681/-(Rupees One Crore Twenty Four Lakh Eighty Nine Thousand and Six Hundred Eighty One only and Rs. Rs.61,32,545/-(Rupees Sixty One Lakh Thirty Two Thousand Five Hundred and Forty Five only) respectively by the Deputy Commissioner of Central Excise, Mahad Division, Raigad. These Orders have been accepted by the department which indicates that the classification of the impugned goods as claimed by the applicant has been accepted by the department.

7.2 In view of the foregoing, Government sets aside Order-in-Appeal No. US/86/RGD/2013 dated 25.03.2013 and allows Revision Application No. 195/771/13-RA.

8. Government also observes that in Revision Application No. 195/199/15-RA, out of the total claim of Rs.42,43,426/- (Rupees Forty Two Lakh Forty Three Thousand Four Twenty Six) the original adjudicating authority sanctioned rebate claims of Rs. 21,21,712/-(Rupees Twenty One Lakh Twenty One Thousand Seven Hundred and Twelve) and the claims to the tune of Rs. 21,21,714/- (Rupees Twenty One Lakh Twenty One



Thousand Seven Hundred and Fourteen) was rejected. However, Deputy Commissioner of Central Excise, Mahad Division, Raigad vide aforesaid order, allowed the applicant to take credit of Rs. 21,21,714/- (Rupees Twenty One Lakh Twenty One Thousand Seven Hundred and Fourteen) in their Cenvat Account. The Commissioner (Appeals) has upheld the Order of the original authority. Deputy Commissioner of Central Excise, Mahad Division, Raigad, also appropriated the amount of Rs.13,74,729/- towards outstanding and un stayed total amount confirmed vide Orders in Original No. RGD/MHD/21/2005-06 dated 24.01.2006 and No. Raigad / ADC/ 2 /07-08 dated 13.04.2007 issued in the case of the applicant.

9. Government also observes from the Revision Application that the following Demands were confirmed against the applicant:-

Sl. No.	Order in Original No & Date	Amount Confirmed (Rs) .	
		Interest	Penalty
1.	RGD/MHD/21/2005-06 dated 24.01.2006	28,429/-	1,32,517/-
2.	Raigad / ADC/ 2 /07-08 dated 13.04.2007	As applicable	12,13,783/-
	Total (Rs.) 13,74,729/-	28,429/-	13,46,300/-

10. Government further observes that the applicant filed Appeal bearing No. E/3103/06-Mum before Tribunal, Mumbai against Order in Appeal No.AT/426/RGD/2006 dated 30.06.2006 which upheld Order in Original No. RGD/MHD/21/2005-06 dated 24.01.2006. Similarly, the applicant filed Appeal bearing No. E/405/ 08 -Mum before Tribunal, Mumbai against Order in Appeal No. SRK /82/RGD/2008 dated 15.02.2008 which upheld Order in Original No. Raigad / ADC/ 2 /07-08 dated 13.04.2007.

11. The applicant in his submissions / synopsis filed during the personal hearing has submitted that its appeal No. E/3103/06-Mum is allowed by the Tribunal vide Order No.A/86682/17/EB dated 16.03.2007. Thus, the appropriation is not sustainable as the demand itself does not survive. The applicant has further informed that a personal hearing in case of another appeal No. E/405/08-MUM was held in November 2017 and order was reserved and copy of the order was awaited.

12. From the copy of the CESTAT Order No. A/86682/17/EB dated 16.03.2017 in Appeal No. E/3103/06-Mum, Government observes that CESTAT has set aside the impugned order which had confirmed the demand of interest of Rs.28,429/- (Rupees Twenty Eight Thousand Four Hundred and Nine only) and imposed equivalent penalty of Rs. 1,32,517/- (Rupees One Lakh Thirty Two Thousand Five Hundred Seventeen only). It is also on record that the said Order of CESTAT stands accepted by the Department.



13. In view of the above, Government holds that out of the total amount of 13,74,729/- (Rupees Thirteen Lakh Seventy Four Thousand Seven Hundred Twenty Nine only), appropriated towards outstanding and un stayed total confirmed demands vide Orders in Original No. RGD/MHD/21/2005-06 dated 24.01.2006 and No. Raigad/ADC/2/07-08 dated 13.04.2007, appropriation of an amount of Rs.1,32,517/-+ Rs.28,429/- = Rs. 1,60,946/- (Rupees One Lakh Sixty Thousand Nine Hundred Forty Six)] is now unsustainable and is liable to be set aside.

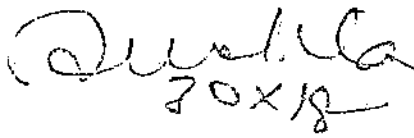
14. Accordingly, Government sets aside the appropriation of Rs. 1,60,946/- (Rupees One Lakh Sixty Thousand Nine Hundred Forty Six)] and the Order in Appeal No. CD/162/RGD/2015 dated 20.01.2015 is modified to the above extent. The Revision Application No. 195/199/15-RA is partially allowed in terms of above.

15. The Revision Applications No. 195/771/13-RA and No. 195/199/15-RA are disposed off in terms of above.

16. So, ordered.

ATTESTED


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


(ASHOK KUMAR MEHTA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 350-35/2018-CX (WZ) /ASRA/Mumbai DATED 30.10.2018.

To,

M/s. Piramal Healthcare Limited (now Piramal Enterprises Limited),
Additional MIDC Mahad,
District Raigad, Maharashtra.

Copy to:

1. The Commissioner of GST & CX, Raigad Commissionerate.
2. The Commissioner of GST & CX, (Appeals) Raigad, 5thFloor, CGO Complex, Belapur, Navi Mumbai, Thane.
3. The Deputy / Assistant Commissioner (Rebate), GST & CX Mahad Division, GST & CX, Raigad Commissionerate.
4. Sr.P.S. to AS(RA),Mumbai.
- ✓ 5. Guard file
6. Spare Copy.

