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F.No. 195/786/13-RA-Cx
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue 14/11/14

Order No. 355/14-cx dated 10-11-2014 of the Government of India, passed by Smt. Archana Pandey Tiwari, Joint Secretary to the Government of India, under section 35 EE of the Central Excise Act, 1944.

Subject : Revision Application filed under section 35 EE of the Central Excise, against the Order-in-Appeal No. US/131/RGD/2013 dated 21-05-2013 passed by Commissioner of Central Excise, (Appeals), Raigad.

Applicant : M/s. Uttam Galva Steels Ltd.

Respondent : CCE Raigad

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ORDER

This revision application is filed by M/s. Uttam Galva Steels Ltd, Raigad against the Order-in-Appeal No. US/131/RGD/2013 dated 21-05-2013 passed by the Commissioner of Central Excise (Appeals), Raigad with respect to Order-in- Original passed by the Deputy Commissioner of Central Excise ,Raigad.

2. Brief facts of the case are that the final products cleared on payment of duty from their factory, *inter alia include* the products namely "H.R. Pickled oils", "HR Pickled and oiled coils". The said final products were being cleared on payment of duty for home consumption as well as for export under Bond/Claim of rebate. The applicant had filed various rebate claims during the period of December 2009 to April 2010 involving an amount of Rs 3,18,72.034/-. On scrutiny of the said rebate claims it has been noticed that the description of the exported final product is mentioned as "H.R. Pickled and Oiled Coils" showing classification under Tariff entry No. 72083940. On going through the registration certificate of M/s. Uttam Galva Steel Ltd it is noticed that the "H.R. Coils", was appearing in the major input list, declared in their application for Central Excise Registration. Since the tariff classification of inputs i.e. H.R. Coils was 72083940 and the tariff classification of their finished products "H.R. Coil pickled & Oiled" is also shown as same, doubts were raised as to whether the Input goods, were cleared/exported as such.

2.1 Subsequent to above, the Range superintendent had further confirmed that after receipt of H.R. Coils the process of slitting, trimming, pickling and oiling is carried out in the factory premises of the claimant.

2.2 The applicant vide their letter dated 21.05.2010 confirmed that the inputs i.e. H.R. Coils received in the factory are subjected to the process of Slitting, Pickling, Oiling and trimming and explained the processes involved in detail.

2.3 It was also clarified by the applicant, that the tariff classification of the resultant product i.e H. R. Coils Pickled and Oiled Coils has been inadvertently mentioned in the documents as 72083940 instead of correct tariff classification for Pickled and oiled coils, having thickness less than 3mm, as 72082740 and that the factual position is that the H.R Coils were subjected to the above processes before being cleared from the factory for export under claim of rebate or for home consumption. It is also mentioned that this practice was in vogue since October 1992 in respect of home clearance and since December 2003 in respect of export clearance.

2.4 Whereas it appears that with regard to flat rolled products of chapter 72, the process of hardening and tempering amounts to "manufacture" as per sub heading Note 3 to Chapter 72 of CETA 1985. However the process explained by the claimant does not reveal that the process of pickling and oiling amounts to hardening and tempering and therefore it appeared that the Pickling & Oiling process carried out by the claimant does not amount to "manufacture" in terms of the above chapter subheading note.

2.5 Accordingly, a Show Cause Notice dated 25.06.2010 was issued to the applicant thereby calling them upon to show cause as to why the entire amount of rebate claim i.e. Rs.3,18,72,034/- should not be rejected for the reasons explained above.

2.6 On the aspect of admissibility of Cenvat credit availed on inputs viz HR coils, Show Cause Notice F.No.V/Adj(SCN)15-55/Rgd/10-11 dated 25.6.2010 and F.No.V/Adj(SCN)15-19/Rgd/11-12 dated 6.5.2011 were issued by the Commissioner of Central Excise Raigad thereby denying the Cenvat Credit & recovery under rule 14 of Cenvat Credit Rules, 2004 read with proviso to section 11 A(1) of the Central Excise Act, 1944.

2.7 The Commissioner Central Excise Raigad vide its Order No.12-13/ AT(12-13)COMMR/RGD/12-13 dt.31.08.2012 decided the above 2 SCN's.

The main observations/points considered in above order are discussed briefly *as under;*

(i) Show Cause Notice dt. 25.6.10 was issued for reversal of Cenvat Credit totally amounting to Rs.33,72,64,502/- for the period from June 05 to March 10 and; Show Cause Notice dt. 06.05.2011 was issued for reversal of Cenvat Credit totally amounting to Rs.5,53,46,071/- for the period from April 05 to Feb 11.

(ii) Board vide its Circular NO.927/17/2010-CX dt.24.06.2010 has clarified that "mere undertaking the process of oiling and pickling as preparatory steps do not amount to manufacture".

(iii) In view of observations of Hon'ble Bombay High Court in the case of M/s Ajinkya Enterprises, Pune and several other orders of Tribunal and Board Circular, the Cenvat Credit availed on inputs need not be reversed even if the activity does not amount to manufacture and therefore the demand prior to 24.6.2010 does not sustain. But for the period beyond 24.6.2010 the reversal of Cenvat Credit has been ordered.

(iv) In the instant case the duty paid has been accepted by the department and at the same time which is also more than the Cenvat credit availed by the claimant and once the duty on final product has been accepted by the department, Cenvat credit availed need not be reversed even if the activity does not amount to manufacture.

2.8 The original authority rejected the entire rebate claim on the ground that process undertaken by the applicant does not maount to 'manufacture'.

3. Being aggrieved by the said Order-in-Original, applicant filed appeal before Commissioner (Appeals), who rejected the same.

4. Being aggrieved by the impugned Order-in-Appeal, the applicant has filed this revision application under section 35 EE of Central Excise Act, 1944 before Central Government on the following grounds:

4.1 It is submitted that the Commissioner (Appeals) erred in dismissing the appeal on the ground that the claim of refund was pending before the Hon'ble CESTAT. It is submitted that (i) in the instant case all the conditions for grant of rebate claim have been satisfied; (ii) while there is a bar against obtaining of double benefit, there is no bar of simultaneously applying for two benefits and grant of one when the other has not been granted; and (iii) when the impugned order itself notes that rebate claim was maintainable, the impugned order dismissing the appeal relating to rebate claim is liable to be set aside.

4.2. It is submitted that the claim for rebate under Rule 18 is an independent claim by itself and all the conditions for allowing the claim have been satisfied. The only requirement for claim of rebate in terms of this rule is that the conditions or limitations specified in the notification issued by the Central Government under this Rule must be satisfied. The relevant notification in this regard is Notification No. 19/2004-CE (NT) dated 06.09.2004 and in the respectful submission of the applicant, all the conditions or limitations under the said notification have been satisfied

4.3 It has been alleged neither by the department nor any of the two authorities below have in any manner stated that any of the conditions under the said Notification dated 06.09.2004 have not been met by the applicant. Thus, in as much as all the conditions under the relevant Notification issued by the Central Government have been satisfied, the rebate claim of the applicant could not have been denied as so done in the impugned order.

4.4 It is further submitted that when there is no condition in the said Notification that the rebate claim cannot be adjudicated/allowed when the claim for refund is pending, the Commissioner (Appeals) erred in law in

dismissing the appeal of the applicant on this ground. The applicant places reliance *inter alia* upon the following decisions which are to the effect that conditions which are not found in the Notification themselves cannot be imposed by the Department either by way of Circular or otherwise;

(a) Union of India v. Inter Continental (India) 2008 (226) ELT 16 (SC)
(b) Tata Teleservices Ltd. v. CC 2006 (194) EL T 11 (SC)
(c) Sandur Micro Circuits Ltd. v. CCE, Belgaum 2008 (229) ELT 641 (SC)
(d) Essel Mining & Industries Ltd. v. Union of India 2011 (270) ELT 308 (Bom)

4.5 The applicant had an option to claim rebate of duty in terms of Rule 18 of the Central Excise Rules, 2002 and also refund or to claim refund of duty in terms of the settled law. Thus, when statutorily the applicant had the option to claim 'rebate' or to obtain 'refund', it is not permissible for the Departmental authorities to deny either claim on the ground that the other is pending. The Applicant places reliance upon the following decisions wherein it has been held that if an applicant is entitled to benefit under two different Notification or under two different heads, he can chose to claim the one which is more beneficial and it is duty of the authorities to grant such benefit if applicant is entitled to the same;

a) CCE, Baroda v. Indian petro Chemicals (1997) 92 ELT 13 (SC)
b) HCL Ltd.V. CC, New Delhi (2001) 130 ELT 405 (SC)
c) Share Medical Care V. Union of India (2007) 209 ELT 321 (SC)
d) CCE, Meerut V. Modi Xerox Ltd. (2012) 275 ELT 406 (All)

4.6 It is further submitted that the instant case is not one of double benefit being claimed by the applicant. On the contrary, the question of double benefit would arise only if one of the benefits has already been granted to the applicant and the applicant pursues the second benefit as well, which is not the case in the instant application. The applicant submits that the refund claim filed by the applicant was proposed to be denied by the show cause notice dated 30.11.2010, which was confirmed vide Order-in-Original dated 26.04.2011 and the matter is pending before the Hon'ble CESTAT (kindly refer paragraph 12 to 14 in the 'Statement of Facts' above). Thus clearly the applicant has not got any relief as far as the claim for refund is concerned.

Thus there is no question of the applicant being doubly benefitted in the event the rebate claim is allowed.

4.7 The applicant submits that the activities of pickling and oiling undertaken by them amounts to manufacture and therefore the duty has rightly been paid by the applicant on the clearance of goods from the factory and the same has been accepted by the Department. Both the Deputy Commissioner as also the Commissioner (Appeals) erred in failing to appreciate this aspect while passing the impugned Order-in-Original and the impugned Order-in-Appeal respectively and therefore these impugned orders are liable to be set aside for this reason as well.

4.8 The applicant submits that pickling and oiling is a manufacturing process for de-scaling of oxide films by a combination of mechanical and chemical processes and to retard corrosion during storage after de-scaling. Scales are complex iron-oxides formed on the steel structure during hot rolling operations which are difficult to remove by any normal process. This layer of brittle and hard ferric oxide on the surface of Hot-Rolled Coils (H.R. Coils) affects the surface quality of the coil during Cold rolling or any other process carried on H.R. Coils. It is submitted that if these layers exist on the surface of the coil, it decreases the surface quality and the value of the coil and therefore it has to be removed by carrying the aforesaid process.

4.9 The process of pickling, as technically understood, evidently also establishes it as a process of manufacture, which is clear from the McGraw-Hill's, Dictionary of Scientific and Technical Terms, 4th Edition which states as under;

> *Pickling is preferential removal of oxide or mill scale from the surface of the metal by immersion usually in an acidic or alkaline solution.*

4.10 The applicant also relies upon the Hawley's Condensed Chemical Dictionary, 11th Edition by N. Irving Sax and Rickard J. Lewis, Sr. to submit that the process of pickling is expansive and requires a lot of labor and changes the nature of the article subsequent to the pickling process.

4.11 The Applicant further submits that the scope of the expression 'manufacture' as defined under Section 2(f) of the Act is very wide and inter alia "includes any process, incidental or ancillary to the completion of a manufactured product' as also "any process which in relation to the goods specified in the Third Schedule, involves packing or repacking of such goods in a unit container or labelling or re-labelling of containers including the declaration or alteration of retail sale price on it or adoption of any other treatment on the goods to render the product marketable to the consumer, and the word 'manufacture' shall be construed accordingly and shall include not only a person who employs hired". Therefore, the activities carried out by the applicant are very well covered within the scope of this definition.

4.12 It is submitted that the law in this regard is well settled by various decisions of the Hon'ble Supreme Court that the definition of the expression 'manufacture' under Section 2(f) of the said Act is not confined to the natural meaning of the expression 'manufacture' but is an expansive definition. Certain processes, which may not have otherwise amounted to manufacture, are also brought within the purview of and placed within the ambit of the said definition by the Parliament. Not only processes which are incidental and ancillary to the completion of manufactured product but also those processes as are specified in relation to any goods in the section or chapter notes of the Schedule to the Central Excise Tariff Act, 1985 are also brought within the ambit of definition.

4.13 The applicant further submits that they have been engaged in the process of manufacture on payment of excise duty from their factory, including the products namely "H.R. pickled Coils", H.R. pickled and oiled Coils" right since October, 1992 in respect of home clearances and since December 2003 in respect of export clearances. Further, the Department has also been accepting the duty on these products cleared by the applicant consistently since 1992 and 2003. There is no change in the factual position in this respect since then. Thus, it is not open for the department to allege in 2010 that there was no manufacture carried out by the applicant especially when there was no change in the factual position.

4.14 The applicant places reliance upon the decision of the Hon'ble Supreme Court in Radhasoami Satsang vs. Commissioner of Income Tax (1992) 1 SCC 659, wherein it has been held that the principle of consistency precludes the Department to change its stand without any change in factual position.

4.15 The applicant further submits that the Circular No.927/17/2010-CX dated 24.06.2010 issued by the Board does not apply to the case of the Applicant as it has been issued after the relevant period (i.e. October to November 2009) of the instant refund claim. It is clarified in that Circular "that mere undertaking the process of oiling and pickling as preparatory steps do not amount to manufacture".

4.16 The applicant submits that the law to this regard is well settled that a Circular which is against the assessee is always prospective and will not apply to the period prior to its issuance. Reliance is placed upon the following decisions in Support of this submission

4.17 It is clear that the rebate of duty is even for the duty paid on materials used in processing of exported goods. In such a case, it is not necessary whether the person claiming rebate is engaged in manufacture or not. Reliance is placed upon the decision of a Division Bench of the Hon'ble Madras High Court in *Ford India Pvt. Ltd. v. Assistant Commissioner* of *Central Excise, Chennai* 2011 (272) EL T 353 (Mad) wherein it has been *inter alia* held (in paragraph 36 thereof) that "it is wholly unnecessary for the first respondent herein to get into the question as to whether the petitioner is entitled to have the benefit of rebate, where the assessee is a manufacturer or not, to come under the scope of Rules 12 or 18 of the Central Excise Rules, as the case may be, pertaining to the relevant period under consideration."

4.18 The applicant submits that the action of the Department in accepting the duty and thereafter rejecting the rebate claim amounts to approbation and reprobation, which is not permissible in law. The applicant submits that while the department has accepted the excise duty paid on the final products and

allowed Cenvat Credit on the inputs used in the manufacture of such excisable products, simultaneously it is contending that the process carried out by the Applicant does not amount to manufacture so as to deny the rebate on export. It is submitted that such an approach is not permissible in law. The applicant submits that when it is not in dispute that the credit taken by the applicant during the relevant period has been utilized for the payment of duty on the H.R. Pickled and Oiled Coils, then rejection of rebate on such goods is not permissible. For this reason as well, the impugned orders are liable to be set aside.

5. Personal hearing scheduled in this case on 11.9.2014 was attended by Shri R.K.Sharma, Sr.Counsel, Shri C.A. Vijay Chawla, Consultant and Shri A.N.Jha, Sr.Vice President of the Applicant Company. Nobody attended hearing on behalf of department. The respondent department vide their submission dated 2.9.2011 mainly reiterated contents of impugned order. During the course of personal hearing, the applicant also submitted order in original No.12-13/AT(12-13)COMMR/RGD/12-13 dated 31.8.2012, passed by the Commissioner of Central Excise, Raigad, wherein demand of cenvat credit availed prior to 24.6.10 was dropped and the demand of cenvat credit availed after 24.6.2010 was confirmed.

6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal.

7. Government observes that the applicant exported impugned goods on payment of duty and filed various rebate claims during the period December 2009 to April 2010 of duty paid at the time of export on such impugned goods. The original authority vide impugned order-in-original, rejected the rebate claims on the ground that process undertaken for manufacture of impugned exported goods does not amount to manufacture in view of CBEC Circular No.927/17/2010-Cx dated 24.6.10. Commissioner (Appeals) rejected the applicant's appeal. Now, the applicant has filed this revision application on ground mentioned in para (4) above.

8. The applicant contended that the rebate claims pertain to period prior to 24.6.10 and the said circular cannot apply retrospectively for period prior to 24.6.10. In favour of their contention, the applicant apart from citing various case law also relied upon order dated 31.8.12 passed by the Commissioner of Central Excise, Raigad wherein, the Commissioner adjudicated two show cause notices issued vide F.No.V/Adj(SCN)15-55/RGD/10-11 dated 25.6.2010 (issued for denial of cenvat credit availed from June 2005 to March 2010) and F.No.V/Adj(SCN)15-19/RGD/11-12 dated 6.5.2011 (issued for denial of cenvat credit for subsequent period i.e. from April 2010 to February 2011).

8.1 Government finds that the Commissioner of Central Excise has discussed in detail, the applicability of Board's Circular No.927/17/2010-Cx dated 24.10.10 with regard to issue of manufacture. The Commissioner in para 37, 39 and 46 has observed as under:

"37. As already discussed, the Board clarified vide circular No.927/17/2010- Cx dated 24.6.2010, on representation on the question of whether pickling and oiling amount to manufacture in the light of the circular No.811/8/2005-Cx dated 02.03.05, that "mere undertaking the process of oiling and pickling as preparatory steps do not amount to manufacture" which does not throw much of light to resolve the process undertaken by the noticee to be manufacture; contrarily it is in negative. Yet, the noticee gets the benefit for the period prior to 24.06.2010 that the denial of the process to be manufacture by the Board was effective after the issue of circular en 24.06.2010, which is prospective in effect. This is rightly so in the same analogy as the insertion of note 6 to Chapter 72 is effective prospectively from 28.05.2012, as discussed at para 29 supra. Moreover, the Hon'ble Supreme Court has held in H.M. Bags Manufacturer vs CCE - 1997(94)ELT 3(SC) - followed in 2004(167)ELT 135(Bombay High Court), and CESTAT in many other cases including Jet Speed Audio P Ltd vs CCE 2006(198)ELT296(T) and Micro Controls (2007)214ELT 547(T), held that departmental circular will have prospective effect and not retrospective effect. Hence, in the absence of any clarification that the process undertaken by the noticee is not amounting to manufacture prior to 24.06.2010, the proposal in the notice demanding reversal of the CENVAT credit shall not sustain upto 23.06.2010.

38. .....

39. Having resolved the first aspect as mentioned at para 30 supra, let me consider the second aspect, on the backdrop of the decisions in M/s, Ajinklya Enterprises, Pune, both by the Hon'ble CESTAT and Hon'ble Bombay High Court, for

detailed discussion. The issue dealt here is identical to that of Ajinkya Enterprises case as decided by the higher authorities, which have dismissed the appeals filed by the department. However, I observe from the case records and the notices that the issues dealt in Ajinkya Enterprises and that of the noticee are different in one of the crucial observations by both the higher authorities. It would be appropriate going into the reasoning by the Hon'ble CESTAT and Hon'ble High Court to arrive at their conclusion, before discussing the referred 'crucial observation'. The Hon'ble CESTAT at para 11 and 12 held thus: "11. The learned Advocate also relied on several case laws, wherein it was held that when duty paid at the time of clearance equal to or higher than the credit availed, the same is to be treated as reversal of credit. Therefore, no further reversal of credit is required as held by this Tribunal in the case of Repro India Ltd, Punjab Stainless Steel Industries, Drish Shoes Ltd, SAIL. In this case, it is admitted fact that the department has accepted duty paid by the appellants on their clearances and as per judicial pronouncement in the case of Ashok Enterprises, Super Forgings, SAIL, M.P. Telelinks Ltd, Creative Enterprises which was upheld by the Hon'ble Apex Court that once duty on final products has been accepted by the department in the case, CENVAT credit cannot be denied even if the activity does not amount to manufacture. 12. Therefore, in view of the above discussion, we find that the duty paid by the appellants has been accepted by the department which is admittedly more than the CENVAT credit availed by the appellants. Therefore, following the various judicial pronouncements as discussed above, we hold that the appellant are not required to reverse the credit." The observations of the Hon'ble Bombay High Court are also no different from the above. The Hon'ble Court observed at para 10 and 11 of its Order thus: "10. Apart from the above, in the present case, the assessment on decoiled HR/CR coils cleared from the factory of the assessee on payment of duty has neither been reversed nor it is held that the assessee is entitled to refund of duty paid at the time of clearing the decoiled HR/CR coils. In these circumstances, the CESTAT following its decision in the case of Ashok Enterprises - 2008(221)ELT586(T), Super Forgings –

2007(217)ELT559(T), SAIL - 2007(220) ELT520(T), M.P.Telelinks Limited - 2004(178)ELT167(T) and a decision of the Gujarat High Court in the case of CCE vs Creative Enterprises reported in 2009(235)ELT 785(Guj) has held that once the duty on final product has been accepted by the department, CENVAT credit availed need not be reversed even if the activity does not amount to manufacture. Admittedly, similar view taken by the Gujarat High Court in the case of Creative Enterprises has been upheld by the Apex Court (see 2009(243)ELTA121) by dismissing the SLP filed by the Revenue. 11. Therefore, in the facts of the present case, in our opinion, no fault can be found with the decision of CESTAT in passing the impugned order."

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46. In view of the foregoing discussions and findings, the demand for reversal of CENVAT credit taken and availed by the noticee on the inputs used in the processing of pickling and oiling of H.R. coils from 24.06.2010, shall sustain as proposed in the notice dated 06.05.2011. I also conclude that such credit availed and utilized in the impugned process done on H.R. coils prior to 24.06.2010, shall, however, not sustain on the following grounds:

i) Hon'ble CESTAT and Hon'ble Bombay High Court have held in Ajinkya Enterprises, Pune, that once the duty on final product has been accepted by the department, the CENVAT credit availed need not be reversed even if the activity does not amount to manufacture. In view of these decisions of higher authorities, reversal of CENVAT credit is not sustainable in the instant case prior to issue of clarification on 24.06.2010 by the Board. The department has also continued letting the payment of duty on these goods in monthly ER-1's and ARE-1 claims of rebate without objection and thus the proposal for reversal of CENVAT credit shall not sustain upto 23.06.2010. However, in light of the above clarification by the Beard on 24.6.2010, benefit of CENVAT credit is not available prospectively.

ii) The demand is also hit by bar of limitation as discussed at para 38 supra. Apart from the above, the noticee is not liable for penal action as proposed in the notices except for availing of CENVAT credit that is liable to reversal as concluded above. However, in the absence of any suppression of facts, no penalty under rule 15(2) of CENVAT Credit Rules, 2004 read with section 11AC can be imposed on them as proposed in the notice. On the other hand, they are liable to penal action under rule 15(1) ibid. Similarly, the amount paid by them as duty during the material period cannot be treated as deposit under section 11 D, as discussed at para 43 & 44 Supra."

Further, in concluding order portion, the Commissioner has held that:

"(i) I hereby drop the demand for reversal of cenvat credit of Rs.35,91,77,206/- (Rupees thirty five crore ninety one lakh seventy seven thousand two hundred six only) availed prior to 24.5.10 as proposed in the impugned notices.

(ii) I hereby deny and order reversal of cenvat credit amount to Rs.3,34,33,367/- (Rupees three crore thirty four lakh thirty three thousand three hundred sixty seven only) as discussed at para 40 above under rule 14 Cenvat Credit Rules 2004 read with proviso to Section 11A(1) of the Central Excise Act 1944 and M/s Uttam Galva Steel Ltd. shall pay the amount forthwith."

8.2 Government finds that in above said order-in-original dated 31.8.12, it has been held in unambiguous terms that demand of cenvat credit availed cannot sustain for period prior to 24.6.10 i.e. before issuance of the said circular dated 24.6.10. He also confirmed the demand of cenvat credit availed for period subsequent to date 24.6.10. There is nothing on record nor in the written submission dated 2.9.14 of the department that said order dated 31.8.12 has been stayed by any higher appellate forum. As such, the legal position as on date is that the process undertaken by the applicant prior to 24.6.10 amounts to manufacture and as such cenvat credit availed by them prior to 24.6.10 was proper and the circular is not applicable retrospectively.

8.3 Apex Court in H.M.Bags Manufacturer Vs Collector of Central Excise 1997(94) ELT 3 (S.C.) and various subsequent judgements has clearly stipulated that Board's circular can have only prospective effect which is evidently the law of the land. Hence, Government finds that rejection of the rebate claims by the original authority on the sole ground of issue of 'amounts to manufacture' by applying the Board's circular retrospectively i.e. prior to 24.6.10 cannot be held sustainable and hence, liable to be set aside.

9. In view of above discussion, Government sets aside impugned orders and allows revision application.

10. Revision application thus succeeds in above terms.

11. So ordered.

Pandey 10/11/14

(Archana Pandey Tiwari)
Joint Secretary to the Govt. of India

M/s. Uttam Galva Steels Ltd.
Khopoli Pen Road
Village Donvat, Taluka Khalapur
Distt. Raigad

Order No. 355/14-Cx dated 10-11-2014

Copy to:

1. Commissioner of Central Excise, Raigad, Kendriya Utpad Shulk Bhawan, Sector-17, Plot No.1, Khandeshwar, Navi Mumbai-410206.

2. The Commissioner (Appeals-II), Central Excise, Mumbai Kendriya Utpad Shulk Bhawan, Sector-17, Plot No.1, Khandeshwar, Navi Mumbai-410206

3. The Deputy Commissioner, Central Excise, Trifed Tower, Sector-17, 4th Floor, Khandeshwar, Navi Mumbai-410206.

4. M/s R.K.Sharma & Associates Pvt. Ltd., 157, 1st Floor, DDA Office Complex CM, Jhandewalan Extn., New Delhi-110055

5. Guard File.

6. PS to JS (RA)

7. Spare Copy

ATTESTED

(B.P.SHARMA)
OSD (REVISION APPLICATION)