

REGISTERED SPEED POST



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

Office of the Principal Commissioner RA and  
Ex-Officio Additional Secretary to the Government of India  
8<sup>th</sup> Floor, World Trade Centre, Cuffe Parade,  
Mumbai- 400 005

F. NO. 195/531/13-RA / 1968

Date of Issue: 20/11/18

ORDER NO. 371 /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. Intercord Enterprises,  
303, Govardhan, Mahant Road Extension,  
Vile Parle (East), Mumbai-400057.

RESPONDENT : Commissioner (Appeals)-I, Central Excise, Mumbai Zone -I.

SUBJECT : Revision Application filed under section 35EE of the Central  
Excise Act, 1944 against Order in Appeal No. BR(35)M-  
I/2013 Dated 27/2/2013 passed by the Commissioner  
(Appeals - I) Central Excise, Mumbai Zone - I.



**ORDER**

This Revision Application has been filed by Ms. Intercord Enterprises (herein after referred to as "the applicant") against Order in Appeal No. BR (35) M-I/2013 Dated 27/2/2013 passed by the Commissioner (Appeals-I) Central Excise, Mumbai Zone - I, with regard to Order in Original No. 01/2012-13 dated 19/10/2012 passed by the Deputy Commissioner (Bonds) Division K-II, C Ex. Mumbai - I.

2. The brief facts of the case are that the applicant, a merchant exporter registered with the Engineering Export Promotion Council, Mumbai, having registration no. RCMC FIEO/WR/A-5642/2003-04, had executed a B-1 bond for Rs. 10,00,000/- (Ten Lacs) with the office of the Deputy Commissioner (Bonds), Div. K-II, Central Excise, Mumbai - I for export of excisable goods without payment of duty. The said bond was accepted with the Bond accepting authority. The exporter obtained CT1 for export of goods without payment of duty as under

No. 29/2010-11 dated 16/7/2010 for Rs. 3,12,090/-,

No. 30/2010-11 dated 16/7/2010 for Rs. 75,083/-,

No. 31/2010-11 dated 16/7/2010 for Rs. 35,179/-.

3. The applicant procured the goods from the manufacturing factories for purpose of export as per the procedure laid down under Notfn. No. 42/2001 CE (NT) dated 26/6/2001. At the time of submission of proof of export for acceptance submitted Exchange control copies of the shipping bill, triplicate copies of ARE-1s, Central Excise invoices, copy of Bill of Lading Copy of Standing Order No.43/2010, copy of letter issued by MSC Agency (India) Pvt. Ltd. During the scrutiny of the documents submitted by the applicant, it was observed that the Vessel MSC Chitra on which the goods for export were purportedly loaded collided with another Vessel Khaleeja-III on 07.08.2010 and the said goods were lying under the water and could not be salvaged.



4. As the applicant had not submitted the prescribed documents, viz original and duplicate copies of ARE-1s and Export promotion copy of Shipping Bills endorsed by the Customs Authorities, for acceptance of proof of export and as the Vessel MSC Chitra carrying the purported goods had not crossed Indian Territorial Waters, the applicant, vide many letters, was asked to pay the duty.

5. The applicant contended that the Customs Authorities did not return the original copies of the ARE1s, Export promotion copies of the Shipping Bill nor handed over the duplicate copies of the ARE1s as required under Notfn. No. 42/2001 CE (NT) dated 26/6/2001.

6. M/s. MSC Agency (India) Pvt Ltd, Mumbai who were allowed to handle the salvation operation / cargo, vide their letter dated 11/1/2011 informed the shipping agency M/s. ALLCARGO GLOBAL LOGISTICS LTD, Santacruz, Mumbai that the said goods which were shipped under container nos. SCZU7945572 and MSCU 37454166 could not be salvaged and the consignment had to be considered as a total loss.

7. The Deputy Commissioner (Bonds), Div. K-II, Mumbai - I issued Show cause Notice dated 02.07.2012 alleging that the applicant had contravened the provisions of Rule 19 of the Central Excise Rules, 2002 read with notification No. 42/2001-CE(NT) dated 26.06.2001 and proposing to

- (i) enforce Bond under Rule 19 of the Central Excise Rules, 2002 read with notification No. 42/2001-CE(NT) dated 26.06.2001
- (ii) demand duty of Rs.4,22,352/- on the goods not exported alongwith applicable interest &
- (iii) impose penalty under Section 11 AC of the Central Excise Act, 1944 r/w Rule 25 of Central Excise Rules, 2002

8. The Deputy Commissioner, Div. K-II, Mumbai - I vide Order in Original No.1/2012-13 dated 19.10.2012 ordered for-



- (i) enforcement of bond and recovery of Rs. 422352/- under Rule 19 of the CER 2002 and Notification no. 42/2001 CE (NT) dated 26/6/2001 read with section 11A of the CEA 1944,
- (ii) recovery of interest under section 11AA of the Central Excise Act 1944,
- (iii) imposing mandatory penalty of Rs. 422352/- under section 11AC of the Central Excise Act 1944 read with Rule 25 of the CER 2002.

9. Being aggrieved by the order in original the applicant preferred an appeal with Commissioner (Appeals) Central Excise, Mumbai Zone-I who vide Order in Appeal No. BR (35) M-I/2013 Dated 27-2-2013 rejected the appeal filed by the appellants.

10. Being aggrieved by the Order in Appeal passed by Commissioner (Appeals), the applicants have filed the instant revision application before the Government of India on the following grounds that –

10.1 Enforcement of the Bond of the appellant amounted to levying of Central Excise Duty on goods which stood exported with attendant realization of foreign exchange. It was not the intention of the Government of India to levy Central Excise Duty on exported goods on grounds of technicalities.

10.2 since the goods were not diverted or sold locally, as was evident from record and documents in form of LET Export Order dated 24.7.2010, relevant Shipping Bills and Bank Realization Certificate, established that the goods were duly exported.

10.3 it was not disputed by the Appellate Authority that the appellants had executed the required B-1 General bond for Rs. 10, 00,000/- for export of goods under Rule 19 of the CER 2002 and that the said Bond was in force at the time of export. It is also not disputed that the appellant had obtained the required CT-1 certificates for procurement of goods to be exported.



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- 10.4 It was not disputed by the Appellate Authority that the said goods were laden on board / shipped on board the merchant vessel MS CHITRA.
- 10.5. The appellate Authority had also accepted that the goods were not diverted elsewhere without payment of appropriate duty or cleared in the local market without payment of appropriate duty.
- 10.6 The only argument by the Appellate Authority is regarding acceptance of the POE documents and discharge of the said Bond amount. He has unilaterally and conveniently referred to only that part of the procedures under the Central Excise Supplementary Manual and Notfn no. 42/2001 CE (NT) as would serve the confirmation of adjudication order already passed. He has not touched upon the notfn 42/2001 CE(NT) in totality which would help serve the ends of justice.
- 10.7 they relied upon provision (d) of Notfn. 42/2001 (as amended) issued under Rule 19 of the CER 2002 and the same are reproduced below for ready reference – d) *such General bond or letter of undertaking shall not be discharged unless the goods are duly exported, to the satisfaction of the Assistant, Commissioner of Central Excise or the Deputy Commissioner of Central Excise or Maritime Commissioner or such other officer as may be authorized by the Board on this behalf within the time allowed for such export or are otherwise accounted for to the satisfaction of such officer, or until the full duty due upon any deficiency of goods, not accounted so, and interest, if any, has been paid.*
- 10.8 The Appellate authority has failed to appreciate the said provisions in the perspective intended and as argued in our reply to the SCN, there are 3 (three) situations envisaged in the said provision (d) which are as under –
- ONE - the goods are duly exported,  
TWO - or are otherwise accounted for to the satisfaction of such officer



Y

THREE - or until the full duty due upon any deficiency of goods, not accounted so, and interest, if any, has been paid.

10.9 in terms of the said provision and the relevant Customs Standing order it was a fact admitted by the Department that the goods under ARE-1No. 4/2010 dtd. 23.7.2010, No.41/ 2010 dtd.22.7.2010 and No.5/2010dtd.22.7.2010 were lying under the sea and had not been salvaged or diverted elsewhere.

10.10 the case needed to be appreciated under the provision (d) of Notfn. 42/2001 and that the goods in Question have been "otherwise accounted for". The Appellate Authority has failed to appreciate the facts of the case in its totality by not accepting our contentions on this issue. Both the case laws cited by the Adjudicating Authority in his favour and endorsed by the appellate authority is totally out of place.

10.11 The Appellate Authority had erred in confirming the provisions of Section 11AC of the CEA 1944, as the proviso to section 11A has not been invoked in the present case regarding suppression/mis-declaration with intent to evade payment of duty and therefore the provisions of mandatory penalty under section 11AC cannot be applied. There is no evasion or suppression in this case and therefore there existed no reasons for invoking of either the extended provisions of section 11A (4) or the provisions of section 11AC.

10.12. The Appellate Authority had did not appreciate that there was no contravention of Rule 19 or Notf. 42/2001 CE (NT) as amended, as the entire procedure as required for export of goods under bond i.e. right from procurement of goods under CT1 to stuffing of containers and sealing by the Customs (seal no. 175219 and 175220) and shipping on board / bill of lading have been completed by the appellant.

10.13. it is an admitted fact on record that the vessel MSC CHITRA had left the JNPT waters alongwith the cargo on board. The Appellate Authority failed to appreciate that the vessel MSC



CHITRA which was carrying the goods in question was anchored 30 nautical miles midsea after its collision. The said ship was made to sink alongwith 500 containers approximately 350 nautical miles from the Indian sea coast in international waters on 17.4.2011, hence the goods in question cannot be said to have not been exported. On the contrary, although the goods have not reached its final destination, on account of circumstances beyond the control of the appellant, in view of the fact that the vessel carrying the goods in question, had crossed the Indian territorial waters, the Goods in question shall be deemed to have been exported. In this regard the appellants wish to rely upon Section 3 (2) of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritimes Act 1976, wherein the Indian territorial water is defined as the line every point of which is at a distance of twelve nautical miles from the nearest point of the appropriate baseline.

10.14 The Appellate authority did not appreciate that in the instant case there had been realization of foreign exchange as was evident from Bank Certificate Dated 16.03.2012, issued by the Forex Department of M/s, Bombay Mercantile Co-Operative Bank Limited.

10.15 The Appellate authority had failed to appreciate that the two important parameters laid down by GOI to determine as to whether exports has taken place or not are i) Realization of foreign exchange and ii) Crossing of the vessel carrying the goods to be exported from Indian territory to entering international waters. The appellant had fulfilled both the required conditions. Thus the appellate order needed to be set aside.

11. A personal hearing held in the matter was attended by Shri. ~~Sulash~~ Gharat and Shri. Prashant Navalkar, Consultants duly authorized by the

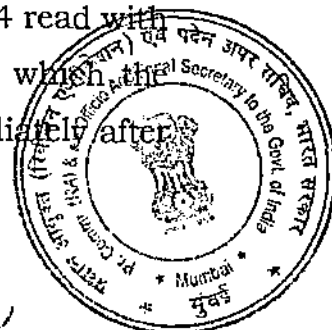


applicant. They reiterated the submissions filed in Revision Application alongwith the written brief and it was pleaded that the Order in Appeal be set aside and Revision Application be allowed.

12. The applicant also submitted additional submissions wherein they reiterated grounds of appeal and also contended that original demand was time barred on the basis that the POE documents were submitted to the department on 14/2/2011. LET was issued on 24/7/2010. However, the SCN was issued on 2/7/2012 after ONE year and under section 11A only and without invoking proviso for suppression / mis-declaration. As such the SCN was time barred.

13. Government has carefully gone through the case records and perused the Order in original and the Order in appeal.

14. Government observes that in the instant case the export of goods was under bond in terms of Notification No.42/2001 CE (NT) as amended issued under Rule 19 of the Central Excise Rules, 2002. Government also observes that the issue to be decided is whether the impugned goods can be said to have been 'exported' when MSC Chitra met with an accident by way of collision with another merchant vessel KHALEEJA - III, on 7/8/2010 and said goods which were shipped under container nos. SCZU7945572 and MSCU 37454166 could not be salvaged. The lower authorities ordered enforcement of the bond executed by the applicant for recovery of duty amounting to Rs. 4,22,352/- (Rupees Four Lakh Twenty Two Thousand Three Hundred and Fifty Two only) under Rule 19 of the Central Excise Rules, 2002 and Notification no. 42/2001 CE (NT) dated 26/6/2001 read with section 11A of the CEA 1944, ordered recovery of interest under section 11AA of the Central Excise Act 1944 and imposed mandatory penalty of Rs. 4,22,352/-(Rupees Four Lakh Twenty Two Thousand Three Hundred and Fifty Two only) under section 11AC of the Central Excise Act 1944 read with Rule 25 of the CER 2002, on the ground that as the vessel on which the impugned goods were loaded, collided with another vessel immediately after leaving the port, the goods were not actually exported.





15. The applicant on the other hand has contended that the goods were laden on the export bound vessel M.S. Chitra from Nhava Sheva port Mumbai but the vessel met with an accident and had to be sunk with many containers on board; that the said vessel MSC Chitra met with an accident by way of collision with another merchant vessel KHALEEJA - III, on 7/8/2010; that M/s. MSC Agency (India) Pvt Ltd, Mumbai who were allowed to handle the salvation operation / cargo, vide their letter dated 11/1/2011 informed the shipping agency M/s. ALLCARGO GLOBAL LOGISTICS LTD, that the goods which were shipped under container nos. SCZU7945572 and MSCU 37454166 could not be salvaged; that they had submitted the POE documents to the department within 6 months of the date of export; that date of LET export order dated is 24/7/2010 and date of submission of POE is 14/2/2011; that they have submitted bank realization certificate dated 16.03.2012, issued by the Forex Department of M/s, Bombay Mercantile Co-Operative Bank Limited as proof that there had been realization of foreign exchange which amounts to change of ownership of the goods.

16. In view of their contentions as above, the applicant has disputed :
- (i) recovery of Central Excise duty on the said goods which were laden on board the foreign bound vessel but were not exported and could not be salvaged after the said accident of the merchant vessel M.C Chitra on 7/8/2010;
  - (ii) issuing of show cause notice by the department for recovery of duty after the statutory period of one year under section 11A of the Central Excise Act, 1944 without invoking the extended period proviso also when they had submitted the POE within the stipulated time and
  - (iii) suppression / misdeclaration on their part to invoke the mandatory penal provisions.

17. Government further observes that it is also contended by the applicant that though the vessel met with an accident within 12 nautical miles of Indian territorial waters, it was actually sunk at a distance of over 300 nautical miles from the Indian coast, that further, based on the report of the salvaging company, the containers of the applicant could not be



salvaged and that the fact that the applicants have submitted bank realization cannot be ignored because this can be taken as change of hands of ownership of the goods from that of the applicant to that of the foreign buyer.

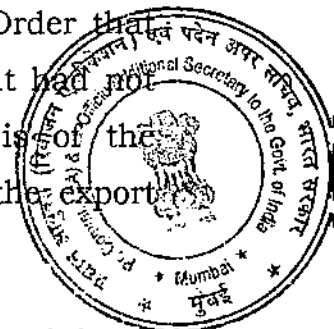
18. Government observes that the Commissioner of Customs (Export), Jawahar Customs House, Nhava Sheva Standing Order No. 43/2010 dated 13/8/2010. Para 4 and 12 of the said Standing Order read as under:

**Para 4 :** *As the Ship MSC Chitra has not crossed Indian territorial waters, for bringing the salvaged cargo to the Port Terminal, there may not be any need for filing entry inwards application. However, for cargo meant for other port, the Shipping Line should file amendment to the IGM already filed by MSC Chitra on weekly basis under the IGM number of MSC Chitra. If a particular container is identified from the IGM already filed as empty container, then such container could be transported to empty container depot for which the normal procedure of obtaining permission from the DC(PG) and container cell should be followed. The status of these containers i.e. empty or otherwise would be verified by Preventive Officer.*

**Para 12 :** *After the salvage operation is completed, the shipping line shall provide a status report for each cargo/container loaded from Jawaharlal Nehru Port stating whether cargo of each Shipping Bills has been accounted for or lost. Further as the ship has not crossed the Indian territorial water, Shipping Line has been instructed to file only manual copy of EGM and they should not file the EGM electronically.*

19. In terms of Section 3 (2) of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritimes Act 1976, the Indian territorial water is defined as the line every point of which is at a distance of twelve nautical miles from the nearest point of the appropriate baseline. Government finds from the afore stated paras of the Standing Order that MSC Chitra which was carrying the export goods of the applicant had not crossed Indian territorial waters and therefore, Government is of the considered opinion that given the circumstances of the case, the export cannot be said to have been completed.

20. Government also relies on GOI order No. 53/2016-CX, dated 31-3-2016 2016, Re:-Positive Packaging Industries Ltd. (343) E.L.T. 909 (G.O.I.)



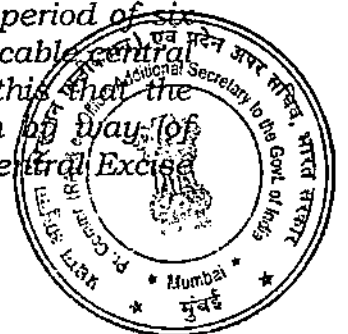
wherein in a similar issue it was held that realization of foreign exchange was not criteria to grant rebate and rebate not admissible in terms of Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-C.E. (N.T.) GOI observed as under :-

**14.** *The applicant has contended that rebate is admissible as despite the accident, the ownership of the goods had got transferred to the overseas buyer as the sale was on FOB and not CIF basis. In this regard, Government notes that as per the provisions of law, transfer of ownership of goods is not one of the requirements for eligibility of rebate. The entitlement of rebate benefit will arise not from change of ownership of goods per se but only when they have been exported. In the present case, the actual export of goods has undeniably not taken place as the ship had admittedly capsized immediately upon leaving the port in India.*

**15.** *Government also does not hold as tenable the contention of the applicant that as foreign exchange has been realized, rebate cannot be denied. Rebate is allowed on the act of export of goods and if goods have not been actually exported, question of any rebate does not arise in terms of Rule 18 read with Notification No. 19/2004-C.E. (N.T.), dated 6-9-2004.*

21. Government also relies GOI Order dated 21-9-2011 [2012 (281) E.L.T. 313] In RE: Tata Steel Ltd. wherein while holding that Section 11A of Central Excise Act, 1944 not applicable for purpose of limitation and for non-submission of proof of export, the demand is to be enforced in terms of contractual obligations of exporter under bond executed by him, GOI in its aforesaid Order observed as under:-

**9.** *Government notes that both the applicant department as well as the respondent party are relying mainly either on the then applicable Board's Circular No. 87/87/94-CX., dated 26-12-1994 or the statutory provisions of Section 11A of the Central Excise Act, 1944 and Rules 13 & 14 of the Central Excise Rules, 1944. Accordingly, the case matter is hereby taken up for determining the aspect of applicability of limitation. On this issue, after due perusal of the relevant provisions of statute, Government finds the submitted grounds by the applicant Commissioner as not only legal and proper but also logical because the allowed period of exports and submission of exports is within a period of six months which too can be extended by the office of the jurisdictional Commissioner on sufficient cause/reasons being shown. As against this, the Section 11A provides for a maximum period of six months from the date of removals for demanding due applicable central excise duties on such goods. It is therefore because of this that the legislature has made a provision of contractual obligation by way of (of language) of the "Bonds" to be furnished under relevant Central Excise*

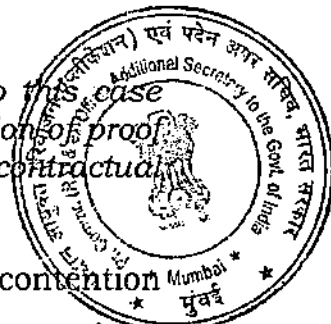


*Rules which clearly stipulates that such obligatory liability bonds will not be discharged till all the payments of the duties involved are determined and paid in full with interests. Government therefore holds the relevancy and coverage of cited case laws of (i) M/s. Unicare Remedies (P) Ltd. [2001 (132) E.L.T. 509 (G.O.I.)] and (ii) CCE, Jaipur v. Raghuvar (India) Ltd. [2000 (118) E.L.T. 311 (S.C.)] as directly applicable and that Section 11A of the Central Excise Act, 1944 is not applicable in this case for the purpose of limitation. Government in its order in the case of M/s. Unicare Remedies (P) Ltd. - 2001 (132) E.L.T. 509 (G.O.I.) has held as under :-*

*“Demand - Limitation - Export under bond - No proof of export submitted - Demand of duty charged to bond is enforcement of contractual obligation of exporter and not case of tax not levied or not paid - It is postponement of collection of tax if goods not exported - Demand not required to be made within six months from date of clearance for export from factory - Section 11A of Central Excise Act, 1944 - Rules 12, 13 and 14 of Central Excise Rules, 1944 and Notification No. 197/62-CX., dated 17-1-1962 issued under proviso to Rule 12 ibid. - A harmonious reading of the statutory provisions relating to exports under bond would reveal that goods cleared from a factory are to be exported within six months and in exceptional cases exports may be effected within two years from such clearance, where after, the exporter has to produce the proof of export to the proper officer before whom bond was executed. If for any reason the proof of export is not furnished in time then it is the case of enforcement of the bond and not repeat not a case of tax being not levied or not paid. In so far as the question whether the tax has not been paid is concerned, it is observed that the actual collection of the tax is postponed to a future date only if the goods are not exported. If the goods are exported, then there is no question of collection of tax. The postponement of collection of the tax is permitted as a facilitation and encouragement to exporters not to be burdened with the tax. It is only when the bond has been executed that the exports are permitted. Thus it is an obligation on part of executors of the bond to fulfil the performance (of exports). If for any reason there is failure on their part to export, then it is only a question of enforcing of the bond. In other words, it cannot be said that the tax has not been paid, it is postponed to a future date only on the exigency of the exporter’s failure to export the goods. (paras 6, 7)”*

*The ratio of said judgement is squarely applicable to this case and therefore Government holds that in case of non-submission of proof of export, the demand is to be enforced in terms of contractual obligations of exporter under the bond executed by him”.*

22. In view of the above, Government holds that applicant’s contention that department claim was hit by one year limitation period and hence time-barred is unacceptable as in case of export under bond, the tax is payable



as per contractual obligation and hence time limit of one year for raising demand under Section 11A of Central Excise Act, 1944 does not apply. Moreover, when it is proved that the export of the goods has never taken place the submission of documents to prove the export is a futile exercise.

23. Hon'ble Supreme Court in Union of India Versus Rajendra Dying and Printing Mills Ltd. in its Order dated 27.10.1999 in Civil Appeal No. 12516 of 1996 [2005(180) ELT 433(SC)], while dealing with a similar case, had viewed that drawback was not available to the respondent when the cargo was destroyed when the vessel sunk within the territorial waters of India and therefore there was no export.

24. However, Government further observes that the applicant had followed the procedure under Notification No. 42/2001 CE (NT) as amended issued under Rule 19 of the Central Excise Rules and the circumstances of loss of goods due to collision of the merchant vessels cannot be said to be attributable to the applicant. Thus, there is no reason to invoke the provisions of mandatory penal provisions under section 11 AC of the Central Excise Act, 1944 as there doesn't appear to be any reason for fraud, collusion or any wilful misstatement or suppression of facts or contravention of any of the provisions of the said Act of 1944 or the Central Excise Rules, 2002 with intent to evade payment of duty. Government, therefore finds that given the unique and peculiar nature of the case, the applicant need not be penalized for circumstances beyond their control and thus, there was no justification for imposition of penalty in the instant matter. Hence, the penalty imposed under the impugned order is liable to be set aside.

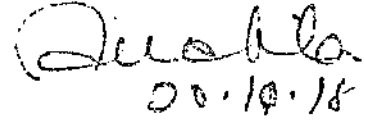
25. In view of the above discussions, Government does not find any infirmity in the impugned Order in Appeal upholding the Order of the original authority enforcing the bond for the recovery of duty to the extent of Rs. 4,22,352/- (Rupees Four Lakh Twenty Two Thousand Three Hundred and Fifty two only) under Rule 19 of the Central Excise Rules, 2002 and Notification no. 42/2001 CE (NT) dated 26/6/2001 read with section 11A of the Central Excise Act, 1944, along with recovery of interest under section



11AA of the Central Excise Act 1944. However, in the facts and circumstances of the present case, Government is of the considered view that there is no justification for imposition of penalty on the applicant as discussed supra and accordingly penalty of Rs.4,22,352/- (Rupees Four Lakh Twenty Two Thousand Three Hundred and Fifty two only) imposed on the applicant under Section 11AC of Central Excise Act, 1944 read with Rule 25 of the Central Excise Rules, 2002 is set aside. The Order in Appeal No. BR/35/M-I/2013 dated 27.02.2013 passed by Commissioner (Appeals-I), Central Excise, Mumbai Zone-I is modified to the above extent.

26. The Revision Application is disposed off in terms of above.

27. So, ordered.

  
20.10.18

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

ORDER No. 371 /2018-CX (WZ) /ASRA/Mumbai DATED 30.10.18

To,

Ms. Intercord Enterprises  
303, Govardhan, Mahant Road Extension,  
Vile Parle (East), Mumbai-400057.

**ATTESTED**

  
20.11.18

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

Copy to:

1. The Commissioner of GST & CX, Belapur Commissionerate, 1<sup>st</sup> Floor, CGO Complex, Belapur CBD, Navi Mumbai- 400 614.
2. The Commissioner of GST & CX, (Appeals) Raigad, 5<sup>th</sup> Floor, CGO Complex, Belapur, Navi Mumbai, Thane.
3. The Deputy / Assistant Commissioner, Division VII, Belapur, GST & CX, Belapur Commissionerate, 1<sup>st</sup> Floor, CGO Complex, Belapur. CBD, Navi Mumbai- 400 614.
4. Shri Shirish Gharat, Consultant, C/o Modern Enterprises, A-10, Nirmala Niwas, Aai Mai Merwanji Street, Parel, Mumbai 400 012.
5. Sr.P.S. to AS (RA), Mumbai.
6. Guard file
7. Spare Copy.

