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SPEED POST

No.F.195/1533,1552&1553/12-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
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NEW DELHI-110 066

Date of Issue 12/12/14

ORDER NO. 379-381 /2014 DATED 12-12-2014 OF THE GOVERNMENT OF INDIA FILED UNDER SECTION 35 EE OF THE CENTRAL EXCISE ACT, 1944 PASSED BY SMT. ARCHANA PANDEY TIWARI, JOINT SECRETARY TO THE GOVERNMENT OF INDIA

Subject : Revision applications filed under Section 35EE of the Central Excise Act, 1944 against the order-in-appeal No.361/2012 dated 9.8.12

Applicant : M/s TVS Motors Co. Ltd., Mysore

Respondent : Commissioner of Central Excise, Mangalore

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ORDER

These revision applications are filed by M/s TVS Motor Co. Ltd. against the order-in-appeal No.361/2012 dated 9.8.12 passed by the Commissioner (Appeals) Central Excise, Mangalore with respect to orders-in-original passed by the Deputy Commissioner of Central Excise, Mysore Commissionerate.

2. Brief facts of the case are that the applicant is the manufacturer of Motor Cycles/Two Wheelers falling under Chapter 87 of Central Excise Tariff Act, 1985. The applicant had cleared the vehicles on payment of duty to their Hosur plant and subsequently the Hosur plant had exported the said vehicles received from Mysore plant. They had filed rebate claims under Rule 18 of Central Excise Rules 2002. The original adjudicating authorities have sanctioned major portion of the rebate claimed and disallowed the rebate of automobile cess on the ground that the Notification No. 19/2004-CE(NT) dated 6.9.2004 does not specify automobile cess as duty for the purpose of granting rebate and that certain amount of rebate claimed, for non-fulfillment of condition 2(b) of Notification No. 19/2004-CE(NT) dated 6.9.2004.

3. Being aggrieved by the said orders-in-original, applicant filed appeals before Commissioner (Appeal), who rejected the same.

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

4.1 The applicants submit that the impugned order rejecting the rebate claim by the Commissioner of Central Excise (Appeals) Mangalore has been passed without fully appreciating the factual and the legal position in the proper perspective and the said order deserves to be set aside on this score itself.

4.2 The vehicles/goods were cleared by the applicants to their Hosur plant on payment of duty; that the Hosur plant of the applicants had not availed Cenvat

credit against the said consignments which were removed to the Hosur Plant; that the applicants have exported the goods on payment of Central Excise duty under claim of rebate; that the Hosur plant had issued the disclaimer certificate to enable the applicants to claim rebate of duty paid on two wheelers exported in respect of which the applicants paid duty at the time of removal of goods; that the applicants have claimed the rebate of the payment of excise duty on the finished goods exported; and that the applicants have filed all the documents as required under the Rule.

4.3 The Commissioner of Central Excise (Appeals) rejected the rebate claims on the ground that the applicants have violated the condition 2(b) of the Notification 19/2004-CE (N.T.) dated 06.09.04 insofar as they have exported the goods after expiry of six months from the date of clearance from factory. The applicants submit that when the goods are to be exported they consolidate the requirement of goods both from the Mysore and Hosur units. The clearance of goods from the Mysore unit to the Hosur unit after the payment of excise duties (inclusive of Excise duty, Education cess, Automobile cess, Education cess on automobile cess, Secondary & higher education cess on Automobile cess) caters to both the needs of domestic and international markets. At the time of clearance from the Mysore factory, the applicants are not acquainted as to which goods would be exported or sold to the local market by the Hosur unit. It means that at the time of clearance from the Mysore unit, there was no ARE-1 prepared but the goods were just transferred to the Hosur unit on payment of full duty. The ARE-1s are prepared when the goods are to be exported from the Hosur unit. The applicants refer to Part I of Chapter 8 of the Supplementary Instructions, 2005 which refers to Notification No.19/2004-CE (N.T.) dated 06.09.2004 issued by the Board. In its para 1 (iii), it mentions that "the excisable goods shall be exported within six months from the date on which they are cleared for export from the factory of manufacture or warehouse. This date will be indicated on the ARE-1 and invoice issued for the purpose ". This is significant. Hence, the date of ARE-1 and the date of invoice, which was prepared by the Hosur

unit while clearing the goods for export, are relevant for the purpose of calculating the period of six months envisaged in the Notification No.19/2004 dated 06.09.2004. The applicants therefore submit that they have complied with the condition 2(b) of the said notification and their rebate claim is maintainable as the export was within the period of six months. Without prejudice to above contention, the applicants also submit that the condition requiring export of goods within six months from the date of clearance from the factory of manufacture is only procedural in nature and the department cannot deny the rebate on such procedural lapse when the act of export is not disputed. In this regard, the applicants rely on the order-in-original No.19/2007 (Rebate) dated 10.04.2007/11.04.2007 passed by Assistant Commissioner in the appellant's own case for the month of September 2006 wherein, he has accepted the submission of the applicants and has also followed the order-in-appeal No.132/2007-CE dated 16.03.2007/20.03.2007 passed by the CCE(A) wherein, the appellate authority had allowed the appeals of the applicants for the previous period whereby it was held that the requirement of export within six months was merely technical and procedural and therefore the rebate should be allowed.

4.4 Applicants further submit that the Automobile Cess is levied under Section 9 of the Industries (Development and Regulation) Act, 1951 read with Rule 3 of the Automobile Cess Rules, 1984. Education Cess on Automobile Cess, Secondary & Higher Education Cess on Automobile Cess is levied under the provisions of the Finance Act, 1994 as amended; that Rule 3 of Automobile Cess Rules, 1984 envisages that the provisions of the Central Excise & Salt Act, 1944 and the Rules made thereunder including those relating to refund of duty shall be applicable to the levy and collection of cess. Therein, it is clearly mentioned that levy and collection of Automobile cess shall be as that of levy and collection of "duty of excise"; that a perusal of the above Section and Rules, it is evident that Central Excise Act, 1944 and the Rules made thereunder will apply in relation to levy and collection of automobile cess as they apply in relation to the duty of excise.

The Explanation I to Notification 19/2004-CE(NT) dated 6.9.2004 is as under:

> Explanation I: - "duty" for the purpose of this notification means duties of excise collection the following enactments namely: (a) The Central Excise Act, 1944 (1 of 1994).

The applicants at the outset submit that singular includes plural under Section 13(2) of the general Clauses Act 1897 and can be applied to Rule 2(d) of the Cenvat Credit Rules 2004 as it is not inconsistent with the context or the subject to say that 'duty' will include 'duties'. Therefore, when Automobile Cess, Education Cess on Automobile Cess, Secondary & Higher Education Cess on Automobile Cess being one of the duties of excise is paid on the goods, rebate of the Automobile Cess, Education Cess on Automobile Cess, Secondary and Higher Education Cess on Automobile Cess cannot be rejected on the ground that it is not duty. It is therefore submitted that since the Automobile Cess, Education Cess on Automobile Cess, Secondary and Higher Education Cess on Automobile Cess are a duties of excise and is part of the duties paid by the applicants, the view cannot be taken to the contrary for the purpose of granting rebate and the Revenue should not have considered them as not a duty of excise. As stated above the applicants submit that the Rule 3 of the Automobile Cess Rules,1984 makes applicable the provisions of the Central Excise & Salt Act, 1944 and the Rules made thereunder including those relating to refund of duty shall be applicable to the levy and collection of cess.

4.5 The applicants submit that as submitted elsewhere, the CBEC itself has vide their circular dated 20.03.2007 stated that in cases where goods are exported under bond, the applicable cess would be liable to be paid unless it is exempted by a notification. In the instant case, it is submitted that the cess which is a 'duty of excise' is exempted vide the Notification dated 06.09.2004. Further, as submitted above the CBEC Circular dated 08.10.2007 itself clarified that the instructions dated 22.03.1990 issued by the Department of Industrial Development is a Notification and therefore it would be covered by word 'notification' used in Board's letter dated

20.03.07. Thus, the Board clarified that the automobile cess would be eligible as rebate in view of the instructions issued by the Department of Industrial Development. Without prejudice to the above, the applicants submit that in the light of the clarification issued by the Department itself, automobile cess is eligible as rebate unless the same is exempted by a Notification. Thus having clarified that automobile cess is exempt as per the instruction, that was further clarified to be as a Notification, the collection of the Cess by the department is prima facie illegal and 'without authority of law'.

4.6 The applicants submit that recovery of rebate already granted is permissible under the Provisions of Section 11A of the Central Excise Act 1944 only when it has been erroneously granted. The applicants submit that the refund was made in pursuance of a valid order, and therefore the refund made cannot be treated as 'erroneous refund'. The applicants therefore submit that the provisions of Section 11A can be invoked only when the refund is "erroneous" and the rebate in this case having been granted in pursuance to the speaking order is correct in law.

The applicants rely on the various case laws/judgement.

5. Personal hearing scheduled in this case on 20.10.2014 was attended by Ms Juhi Bansal, Authorized representative on behalf of the applicant, who reiterated the grounds of revision application. The applicant further vide their letter dated 29.10.2014 stated that the applicant has filed Writ Petition NO.51753/2013 against GOI Revision Order No.401-404/2013, in identical matter in their own case.

6. Government has carefully gone through the relevant case records, written/oral submission and the impugned orders-in-original/order-in-appeal.

7. Government observes that the applicant's part rebate claims were rejected on the ground that automobile cess has not been specified as duty under the Notification No.19/2004-CE(NT) and also that in certain cases, the condition 2(b) of the Notification No.19/2004-CE(NT) has not been complied with. Commissioner

(Appeals) rejected the applicant's appeals. Now, the applicant has filed these revision applications on grounds mentioned in para (4) above.

8. Government finds that the identical issue has already been decided vide GOI Order No.401-404/13-Cx dated 20.5.13, the relevant paras of which are reproduced as under:

"*11. Government first takes up the issue of admissibility of rebate of automobile cess paid on exported goods. In this regard, Government observes that rebate of duty paid on exported goods is to be allowed as per statutory provision contained in the Rules 18 of Central Excise Rules 2002 read with Notification No.19/04-CE(NT) dated 6.9.04. The duties to be rebated are specified in Explanation-I of Notification No.19/04-CE(NT). The said explanation-I is extracted below for the sake of proper understanding of issue:*

"Explanation I - "duty" for the purpose of this notification means duties of excise collected under the following enactments, namely:

(a) the Central Excise Act, 1944 (1 of 1944);

(b) the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(c) the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978);

(d) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001), as amended by section 169 of the Finance Act, 2003 (32 of 2003) and further amended by section 3 of the Finance Act, 2004 (13 of 2004);

(e) special excise duty collected under a Finance Act;

(f) additional duty of excise as levied under section 157 of the Finance Act, 2003 (32 of 2003);

(g) Education Cess on excisable goods as levied under clause 81 read with clause 83 of the Finance (No.2) Bill, 2004.

(h) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005 the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act 1931.

(i) Secondary and Higher Education Cess on excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which has, but virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act 1931."

As per explanation the duty for the purpose of this notification means the duties of excise collected under the enactments mentioned in Clauses (a) to (i) of the explanation. Since the automobile cess does not find mention in these clauses (a) to (i), therefore its rebate was denied. The exporter has mainly contended that automobile cess is a duty of excise collected under Central Excise Act 1944 and their rebate cannot be denied. The contentions raised by exporter are as stated in foregoing paras. Hon'ble High Court of Karnataka has specifically directed to consider the two contentions relating to Automobile Cess Rules and the applicability of Rajasthan High Court order in the case of Banswara Syntex Ltd. Vs UOI reported as 2007 (216) ELT 16 (Raj).

11.1 .....

11.2 .....

11.3 .....

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12. Now, the Government take up the issue regarding applicability of Rajasthan High Court judgement in the case of M/s Banswara Syntex Ltd., Vs UOI 2007(216) ELT 16(Raj).

Education Cess was levied on excisable goods from 9.7.2004 but the notification No.19/04-CE (NT) dated 6.9.04 allowed the rebate of education cess w.e.f. 6.9.04. So the department had denied the rebate of education cess paid during the period 9.7.04 to 5.9.04; Hon'ble High Court of Rajasthan in the above said case allowed the rebate of education cess for the period 9.7.04 to 5.9.04 on the ground that Education Cess is statutorily collected as duty of excise and cess is collected as surcharge along with excise duty bearing the same character as excise duty. Relevant paras of Hon'ble High Court's order are as under:

"11. It will be profitable to notice Sections 91, 92 & 93 under which Education Cess was levied, which read as under:-

91. Education Cess - (1) Without prejudice to the provisions of sub-section (11) of Section 2, there shall be levied and collected, in accordance with the provisions of this Chapter as surcharge for purposes of the Union, a cess to be called the Education Cess, to fulfill the commitment of the Government to provide and finance universalised quality basic education.

(2) The Central Government may, after due appropriation made by Parliament by law in this behalf, utilise, such sums of money of the Education Cess levied under sub-section (11) of Section 2 and this Chapter for the purposes specified in sub-section (1), as it may consider necessary.

92. Definition - The words and expressions used in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944), the Customs Act, 1962 (52 of 1962) or chapter V of the Finance Act, 1994 (32 of 1994), shall have the meanings respectively assigned to them in those Acts Chapter, as the case may be.

93. Education Cess on excisable goods - (1) The Education Cess levied under section 91, in the case of goods specified in the First Schedule to the Central Excise Tariff Act. 1985 (5 of 1986), being goods manufactured or produced, shall be a duty of excise (in this section referred to as the Education Cess on excisable goods), at the rate of two per cent, calculated on the aggregate of all duties of excise (including special duty of excise or any other duty of excise but excluding Education Cess on excisable goods) which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under the provisions of the Central Excise Act 1944 (1 of 1944) or under any other Law for the time being in force.

(2) The Education Cess on excisable goods shall be in addition to any other duties of excise chargeable on such goods, under the Central Excise Act, 1944 (1 of 1944) or any other law for the time being in face.

(3) The provisions of the Central Excise Act. 1944 (1 of 1944) and the rules made thereunder. including those relating to refunds and exemptions from duties and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the

Education Cess on excisable goods as they apply in-relation to the levy and collection of the duties of excise on such goods under the Central Excise Act, 1944 or the rules as the case may be.

12. Under Section 93(1) the Education Cess has specifically been directed that Education Cess levied under Section 91 shall be a duty of excise. In sub-section (2), it was further ordained that Education Cess on excisable goods shall be in addition to excise duty chargeable under Central Excise Act, 1944 or under any other law. Thus, statutorily the Education Cess levied on excisable goods was directed to be Duty of Excise itself and has to be collected as excise Duty in addition to Excise Duty otherwise chargeable under Central Excise Act or any other law.

13. Under sub-section (3) it was further envisaged that the provisions of the Central Excise Act, 1944 and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Education Cess as they apply in relation to the levy and collection of the duties of excise on such goods under the Central Excise Rules.

14. Similar provision has been made under Section 94 in respect of Education Cess collected as part of customs Duty and under Section 95 Education Cess levied and collected as part of Service Tax. In other words, levy of surcharge under Sections 93, 94 and 95 on respective taxes was the levy for the purpose of Union and was to be utilised by the Union to fulfil the commitment of the Central Government to provide and finance universalised quality of basic education, as has been given out under Section 91 of the Act.

15. The very fact that the surcharge is collected as part of levy under three different enactments goes to show that scheme of levy of Education Cess was by way of collecting special funds for the purpose of Government project towards providing and financing universalised quality of basic education by enhancing the burden of Central Excise Duty, Customs Duty, and Service Tax by way of charging surcharge to be collected for the purpose of Union. But, it was made clear that in respect of all the three taxes, the surcharge collected along with the tax will bear the same character of respective taxes to which surcharge was appended and was to be governed by the respective enactments under which Education Cess in the form of surcharge is levied & collected.

16. Apparently, when at the time of collection, surcharge has taken the character of parent levy, whatever may be the object behind it, it becomes Subject to the provision relating to the Excise Duty applicable to it in the manner of collecting the same obligation of the tax payer in respect of its discharge as well as exemption concession by way of rebate attached with such levies. This aspect has been made clear by combined reading of sub-sections (1), (2) & (3) of Section 93.

17. It is not in dispute that notification dated 26-6-2001 allowing rebate on Duty of excise payable by manufacturer in respect of goods manufactured and exported out of India was also in existence and petitioner was otherwise eligible to avail rebate in respect of excise duty payable by him on-the export of its product.

18. The Explanation appended to Notification dated 26.6.2001 included within the ambit of Excise Duty any special Excise Duty collected under any Finance Act when under Finance Act, 2004 it was ordained that Education Cess to be collected as surcharge on Excise Duty payable on excisable goods and shall be a Duty of Excise, it became a special Duty of Excise by way of Education Cess chargeable and collected under Finance Act, 2004 and fell within the ambit of clause (3) of Explanation, appended to Notification dated 26-6-2001. Consequently, rebate became available on collection of surcharge on Excise Duty under Finance Act, 2004 in terms of existing Notification dated 26-6-2001 immediately. Later Notification including the Education Cess in enumerative definition in the circumstances was only clarificatory and by way of abandoned caution, but not a new rebate in relation to Excise Duty or any part thereof as statutorily pronounced as well as specified Excise Duty levied and collected under the Finance Act.

19. The order of appellate authority as well as revisional Authority disallowed the rebate on excise duty payable by the petitioner as surcharge levied on excise duty named as "Education Cess" for the purpose of appropriating the same for specific project of the Government in funding universalised quality basic education cannot be sustained. If we read Section 93 as a whole, it becomes clear that existing Notification providing exemption to the Duty of Excise is otherwise applicable to Education Cess also w.e.f. it became payable as part of the Duty of Excise or at any rate special Excise Duty collected under Finance Act, and did not need a separate Notification in that regard. The position

may have been different if the Education Cess would have been collected not as surcharge but as an independent levy and matter would have been left to be considered independently for the purpose of providing rebate in respect thereof. The Notification dated 6/9/2004 had included the definition of Excise Duty only in consonance with the meaning of Excise Duty as was existing on the date Notification was issued, even if Explanation would not have been there the term Duty of Excise in ordinary circumstance would have included the surcharge levied as Education Cess in terms of Section 93 of the Act of 2004."

Government finds that the Hon'ble High Court had examined the issue of admissibility of rebate claim of education cess in the context of Section 91, 92 & 93 of the Finance Act 1994. The Section 93 specifically says that Education cess levied under Section 91 shall be a duty of excise. Section 91 also stipulates that these shall be levied and collected as surcharge, a cess to be called Education Cess. Hon'ble High Court observed that it was made clear that in respect of these taxes the surcharge collected along with tax will bear the same character of respective taxes to which surcharge was appended and was to be governed by respective enactments under which Education cess in the form of surcharge is levied and collected. Hon'ble High Court has finally allowed the writ petition and allowed the rebate of surcharge on excise duty appropriated by Union of India as Education Cess for funding universalised quality of basic Education Programme. However, Government notes that the automobile cess is not levied and collected as surcharge and also there are no parallel provisions with reference to automobile cess as contained in Section 91, 92 & 93 of Finance Act 2004. Moreover the automobile cess is levied and collected in terms of Notification No. S.O. 247(E) dated 22.3.90 and not under Central Excise Act 1944. In view of these circumstances the ratio of said Rajasthan High Court judgement cannot be made applicable to the present case, as the same is case specific relating to rebate of education cess. Therefore the rebate of Automobile Cess levied and collected under Automobile Cess Rules 1984 and SO No.247(E) dated 22.3.1990 is not admissible under Rule 18 of Central Excise Rules 2002 read with Notification No.19/04-CE (NT) dated 6.9.04.

13. As regards, the issue of violation of provision of contention No.2(b) of Notification No.19/04-CE(NT) Government notes that applicant has claimed to have

exported the goods within six months of their clearance from Hosur Unit for export under ARE-1. The applicant further stated that they have two units in Mysore and Hosur, that they clear the goods from the Mysore unit to the Hosur unit after the payment of excise duties; that at the time of clearance from Mysore factory, they are not acquainted as to which goods would be exported or sold to the local market by the Hosur Unit; that at the time of clearance from Mysore unit, there is no ARE-1 prepared but the goods are merely transferred to the Hosur unit and that ARE-1s are prepared when the goods are exported from Hosur unit. The applicant has further relied upon provisions contained in part-I of Chapter 8 of Supplementary Instruction, 2005 which relate to Notification No.19/2004-CE (NT) dated 6.9.2004. In para 1(iii) of said Chapter, it is mentioned that "the excisable goods shall be exported from factory of manufacture or warehouse. This date will be indicated on the ARE-1 and invoice issued for this purpose." The applicant stated that the date of ARE-1 and date of invoice, which was prepared by the Hosur unit while clearing the goods for export are relevant for the purpose of calculating the period of six months. Government finds that the provisions of para 1(iii) of the part-I of Chapter 8 of Supplementary Instructions, 2005 and condition 23(b) of Notification No.19/04-CE(NT) stipulate that excisable goods shall be exported within six months from the date on which they were cleared for export from the factory of manufacture or warehouse. In this case initially goods were not cleared for export but it was a stock transfer to their own unit at Hosur on payment of duty. Since the goods are exported from Hosur unit on ARE-1/Invoice, the said goods are cleared for export on the date of preparation of ARE-1 at Hosur unit. Since the goods are exported within six months of their clearance from Hosur unit (date of ARE-1/invoices), the allegation of violation of condition 2(b) of the Notification No.19/2004-CE(NT) does not survive and hence, rebate claims cannot be disallowed on this count.

14. It is pertinent to mention here that GOI has decided the identical issue of automobile cess vide GOI order No.1213/2010-Cx dated 7.7.2010, in case of revision application No.195/193/08-RA-Cx filed by M/s Hyundai Motors India Ltd., Chennai against orders-in-appeal No.1 to 16 (M-IV)(D) dated 18.2.2008, passed by the Commissioner of Central Excise, Chennai. Government has upheld the rejection of rebate claim of automobile cess by the lower authorities. The said GOI order has been challenged by M/s Hyundai Motors Ltd. before Madras High Court and the case is still

reportedly pending for final outcome. In an another case, similar issue of admissibility of rebate of sugar cess has been decided vide GOI order No.779/11-Cx dated 14.6.2011 in case of revision application No.195/753/09-RA-Cx filed by M/s Sucaden India Pvt. Ltd., Mumbai against order-in-appeal No.78/2009 dated 4.6.09 passed by the Commissioner of Central Excise (Appeals), Trichy. In this case also, the rebate of sugar cess was denied. The said GOI order dated 14.6.2011 rejecting the rebate of sugar cess has also not yet been set aside by Hon'ble Court. Similarly, Government has also passed GOI Revision Order No.149/2004 dated 12.5.04 reported in 2005 (180) ELT 280(GOI) wherein also the rebate of cess paid under Beedi Workers Welfare Cess Act 1976 was denied. "

9. The above said revision order dated 20.5.13 has been challenged by the same applicant party by way of W.P.No.51753/2013 before Hon'ble Karnataka High Court. However, as on date no stay has been reported against said order dated 20.5.2013 by the Hon'ble High Court. Under such legal scenario, the order dated 20.5.2013 is still operational. The fact of the case being identical the ratio of above said Government of India order is squarely applicable to this. As such, these revision applications are required to be disposed off in same manner.

10. In view of above discussion, Government modifies the impugned order-in-appeal in terms of above.

11. Revision applications are disposed off in above terms.

12. So, ordered.

12/12/14

(Archana Pandey Tiwari)
Joint Secretary to the Government of India

M/s TVS Motor Co. Ltd.,
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(Manjula Sharma)
Commissioner
CBEC-OSD (Revision Application)
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt of Rev)
भारत सरकार/Govt of India
नई दिल्ली / New Delhi

Order No. 379-381/2014-Cx dated 12-12-2014

Copy to:

1. Commissioner of Central Excise, V Floor, Trade Centre, Bunts Hostel Road, Mangalore - 575003.

2. Commissioner (Appeals), Central Excise, V Floor, Trade Centre, Bunts Hostel Road, Mangalore - 575003.

3. The Additional Commissioner of Central Excise, Customs & Service Tax, Vinaya Marga, Siddarthanagar, Mysore-570011.

4. Ms Juhi Bansal, Advocate, M/s Lakshmi Kumaran & Sridharan, No.5, Jangpura Extension, New Delhi-110014

5. PS to JS (RA)

6. Guard File.

7. Spare copy

ATTESTED

(B.P.Sharma)
OSD (Revision Application)