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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.371/365-367/DBK/2022-RA
F. No.371/50-55/DBK/2023-RA / 8139
F. No.371/112-126/DBK/2023-RA
F. No.371/175-180/DBK/2023-RA

Date of Issue: 30.11.2023

ORDER NO.845-874/2023-CUS (WZ) /ASRA/Mumbai DATED 28.11.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : M/s Tata Motors Limited,
Geetanil, 13-19, Nagindas Master Road,
Huttatma Chowk, Mumbai – 400 001.

Respondent : Commissioner of Customs (Export),
Zone – I, NCH, Mumbai.

Subject : Revision Applications filed under Section 129DD of the Customs Act, 1962 against the following Orders-in-Appeal passed by the Commissioner of Customs (Appeals), Zone – I, Mumbai:-

Sl. No.	Order-in-Appeal No.	Date
1	MUM-CUS-KV-EXP-214,215, & 216/2021-22	31.03.2022
2	MUM-CUS-MA-EXP-195-200/2022-23 NCH	04.01.2023
3	MUM-CUS-MA-EXP-248 to 262/2022-23 NCH	24.03.2023
4	MUM-CUS-MA-EXP-28 to 33/2023-24 NCH	16.05.2023

ORDER

These Revision Applications have been by filed M/s Tata Motors Limited, Mumbai (here-in-after referred to as 'the applicant') against the subject Orders-in-Appeal passed by the Commissioner of Customs (Appeals), Zone – I, Mumbai. The subject four Orders-in-Appeal decided appeals filed by the applicant against several Orders-in-Original, all passed by Joint/Additional Commissioner, BRU, NCH, Mumbai. The issue involved in all the subject Orders-in-Appeal being identical, the same are taken up for decision together.

2. Brief facts of the case are that the applicant had exported indigenously manufactured 'Buses' fitted with imported 'Air Conditioners' and claimed Drawback at the All Industry Rate on the consignments exported. Thereafter, they applied for Brand Rate fixation of Duty Drawback under Rule 7(1) of the Customs and Central Excise Duty Drawback Rules, 2017 (DBK Rules, 2017). The applicant had submitted before the lower authorities that the exported product contained the following three distinct parts: -

i) Chassis, manufactured by the applicant themselves;
ii) Air Conditioners, imported by the applicant, and
iii) Bus body manufactured by M/s AGCL, Goa.

The applicant chose to claim Drawback all the above components in a few cases, however, in most cases it was limited to Chassis and Air Conditioners. While doing so, they submitted details of the BCD and Cess paid on the 'Air Conditioners' in the Drawback Calculation Sheet and provided details of the Bills of Entry under which they were imported to support the claim made by them. However, as regards the 'Chassis' and the 'Body' portion, the applicant calculated the Drawback claimed by them on the basis of the 'All Industry Rate' notified for the same i.e., Chassis and Body. The applicant did not furnish any duty paying documents in support of the Drawback so claimed on the 'Chassis' or 'Body' component, despite the same being called for by the original authorities.

3. The decisions of the original authorities are summarized below;

- The original authorities while calculating the permissible drawback, limited the same to the duty paid on the 'Air Conditioners' consumed as the duty pertaining to the 'Chassis' and 'Body' portion was taken as 'Nil', in the absence of any duty paying documents with respect to the same. In those cases where it was found that the All Industry Rate of drawback on the complete bus was not less than 80% of the permissible drawback so arrived at, the claim of the applicant was rejected for the reason that the applicant did satisfy the condition that AIR should be less than 4/5th of the actual amount claimed for filing a Drawback claim under Rule 7 of the DBK Rules, 2017; in all other cases the Brand Rate of Duty Drawback equivalent to the duty paid on 'Air Conditioners' was fixed and sanctioned.
- In some cases after applying the above method, provisional Brand Rate letters issued were revoked and supplementary claims already sanctioned were ordered to be recovered;
- The claims, where no duty paying documents were submitted by the applicant in support of the drawback claimed, were rejected;

The applicant aggrieved by the said Orders-in-Original preferred appeals before the Commissioner (Appeals) which resulted in the subject four Orders-in-Appeal wherein, in all cases the Commissioner (Appeals) has upheld the Orders of the original authority and rejected the appeals filed by the applicant.

4. Aggrieved by the impugned Orders-in-Appeal the applicant has filed the subject Revision Applications. The grounds on which they have been preferred are as follows :-

(a) That the following facts were not in dispute:-

- Brand rate of duty drawback has been claimed under Rule 7 and the Customs department has not disputed the said claim under Rule 7;
- Duty drawback has been claimed only for the customs duty components that no drawback has been claimed for GST (CGST or SGST or IGST);
- AC has been imported on payment of applicable customs duties and which has been fitted in the buses exported out of India. The duty

suffered has also been verified and defaced by the jurisdictional Assistant Commissioner of Customs;

- There is no requirement of furnishing details of the actual duty paid on the inputs for the manufacture of the goods to be exported while computing AIR component under Brand Rate claim.

(b) That the Duty Drawback claim made by them was based on actual duty suffered on the import of ACs and the AIR component for the chassis as per the drawback schedule and the same was legitimate and correct as per the laid down law; that the chassis was manufactured by them using various inputs both imported as well as indigenous; that the task of computing the actual duty suffered on the imported inputs used for the manufacture of the chassis was tedious and involved voluminous number of document; that the 80% of incidence of actual duties is less than the AIR duty drawback admissible on the export of chassis and therefore the drawback claims were proper;

(c) That the drawback claims with respect to the imported ACS were on the basis of actual duties suffered and the import duty details of the imported ACs were provided by them which was verified and defaced by the jurisdictional Assistant Commissioner of Customs and despite the same their drawback claims under Brand Rate had been rejected which was incorrect;

(d) That it could not be said that the manner in which the drawback had been claimed did not fulfill the criteria laid down under Rule 7; that when the rate of drawback was available under AIR Notification, then they were entitled to drawback, of at least the rate notified in such a Notification; that in case they produced proof that duty paid on the inputs used in the manufacture of that commodity was more than what was notified then he was entitled for higher drawback; that it was nowhere stated that there was a bar on them to claim AIR rate on parts/components of the exported goods under Rule 7 i.e, there was no bar on AIR rate being a component of brand rate claimed under Rule 7 of the Drawback Rules, 2017;

(e) That it was a settled principle that when claiming AIR rate, they did not have to produce any documents with regard to the actual duties suffered on the import of components for the manufacture of the exported goods since AIR is calculated on the average quantity or value of the imported materials; that in the present case, the drawback amount sought by them

comprises of actual duty suffered on AC and All Industry Rate of drawback for chassis and body;

(f) That the quantification of the drawback claim mentioned in the Orders-in-Original was incorrect inasmuch that the amount mentioned in the said Orders-in-Original as the amount of AIR on complete bus @ 2%, however, the same represented the total duty drawback as claimed by them which included the actual duty suffered on the imported AC fitted in buses exported and AIR component i.e,, 2% on FOB value of the chassis which has led to the incorrect finding that condition for Rule 7 had not been complied by them;

(g) That the Commissioner (Appeals) and the original authorities had incorrectly upheld the Order-in-Original by placing reliance on Circular No. 24/2019-Cus, dated 08.08.2019. by holding that drawback can only be claimed on actual duty paid and not on notional duty on exports made after the GST regime; that the Circular No. 24/2019-Cus:, dated 08.08.2019 had been issued to clarify that AIR for GST component would not be taken into account for computing the brand rate of duty drawback since GST has been kept outside the purview of drawback; that prior to GST, excise duties and service tax were forming part of duty drawback claim and the Circular No. 83/2003-Cus., dated 18.09.2003 provided for fixation of brand rate of duty drawback consisting of all duties; that after 2017, GST could not be claimed as duty drawback; they submitted that no drawback had been claimed for the IGST component and the Drawback claimed was for the Basic Customs Duty only and hence Circular No. 24/2019-Cus was not applicable to the present case; that even if it was assumed but not accepted that the above circular is applicable to the present ease, a bare reading of the same made it amply clear that duties which are not refunded or neutralized in any other manner had to be given back as brand rate of duty drawback;

(h) That it was permissible and possible that for the purpose of determining Brand Rate of Drawback under Rule 7 for exported goods, AIR on the value of chassis and Brand Rate based on actual duties suffered on import of AC can be taken into account and that there was no bar under any Rules or Regulations that AIR cannot constitute an element of the brand rate claimed under Rule 7; that they had exported Buses fitted with imported air- conditioners; that the said buses consisted of chassis and the bus body fitted with the imported ACs; that while claiming the brand rate of drawback, they had taken into account the AIR component on the chassis

and actual duties paid on import of air-conditioners; that it could not be said that they had claimed undue advantage and were not entitled to such claim because they had not submitted documents pertaining to the actual duties suffered on the import of components for manufacture of the chassis as there was no requirement to furnish details of duty suffered when claiming AIR; that relied upon Circular No. 609/40/88-DBK dated 25.8.88 and Circular No. 83/2003-Cus., dated 06.03.2003 issued by the CBEC in support of their submission;

(i) that even it was assumed that Circular no.24/2019-CUS was applicable to the present case it cannot be made applicable retrospectively to exports made prior to its issuance and that Circulars issued by the Board are binding on the Department but not on the assessee and cited several decisions of various Courts in support of their submission;

(j) That Brand Rate letters issued were appealable orders and the same could not be reviewed without any specific provision for review; that the Department ought to have filed an appeal against the letters and revision of Brand rate vide another set of letters was without any authority of law; that there are no provisions either in the Customs Act, 1962 or in the Drawback Rules, 2017 for review of order passed by the customs authority; that as per Rule 7(4) of Drawback Rules, 2017 the power to revoke the Brand Rate lies only with the Central Government and hence the Joint Commissioner or Commissioner (Appeals) had no jurisdiction to revoke the same;

(k) That Order-in-Appeal issued are appealable Orders and the same cannot be reviewed without any specific provisions for review and that the Department out to have filed an appeal against the orders and revision of Order-in-Appeal vide another set of order was without any authority of law; that it had been a practice that of 29 years since 1988 of having sanctioned AIR drawback under Rule 3 on Chassis and allowed to factor drawback admissible as per drawback schedule while calculating Brand Rate of Duty Drawback on Buses under Rule 7 of DBK Rules;

(l) That AIR Component of duty Drawback on Chassis is allowed as per AIR notification and Drawback Schedule; that AIR is fixed by Government under Rule 3 and can be revised by Government under Rule 4; that in the present case, by virtue of Notification No. 89/2017-Cus (NT) dated 21.09.2017, rate of duty drawback as specified in Schedule was made effective from 01.10.2017 and as per said Schedule the Government decided

to grant duty drawback at 2% on chassis exported out of India falling under Tariff Heading 87.06; that had they only exported chassis out of India, Government would have granted duty drawback at 2% on the FOB value of chassis exported; that however, when the same chassis with more value addition has been exported with bus body fitted with imported AC, the Customs department has denied duty drawback and the same is not justifiable on any ground whatsoever; that the AIR component of drawback on chassis has been rightly claimed and was provisionally allowed for the reason that 80% of incidence of actual duties were less than the AIR component of duty drawback admissible on the export of chassis; that it would be unjust not to allow AIR component of duty drawback on chassis; that if duties at least equivalent to AIR component of duty drawback will not get neutralized and the very purpose of the Government that the taxes should not be exported, would get defeated;

(m) That the quantification of the duty drawback claim in the Order-in-Original was incorrect inasmuch as the total drawback claimed by them was not 2% AIR of FOB value of the buses exported but the actual duty suffered on the imported AC and AIR component @2% of FOB value of the chassis; that this aspect was incorrectly recorded in the Order-in-Original to reject claim under Rule 7 for the AIR component @2% of FOB value of the chassis; hence it was submitted that they had rightly claimed AIR duty drawback on chassis exported out of India and contention of Customs department that AIR duty drawback on chassis was incorrect, and the impugned Order-in-Appeal upholding the rejection of duty drawback claim was liable to be set aside on this ground;

(n) That the proceeding initiated for recover of supplementary Drawback under Section 28 of the Customs Act, by treating it as erroneous Drawback is incorrect as Section 28 of the Customs Act was not invokable for recovery of duty drawback that Rule 17 of Duty Drawback Rules, 2017 does not prescribe any procedure to hold any drawback as erroneous and thereafter to demand the same from the exporter; that the provisional Brand Rate Letter in some cases had been erroneously revoked; that the Indemnity Bond submitted at the time of filing claim had been wrongly invoked; further, they reiterated the above submissions with respect to each of the impugned Orders-in-Appeal;

In light of the above submissions, they prayed that the portions of the impugned Orders-in-Appeal which were against them be set aside with consequential relief.

5. Personal hearing with respect to Order-in-Appeal dated 31.03.22 was held on 18.09.2023 and Shri Ratan Jain, Shri Rangarajan, both Consultants and Shri Gajanan Shanbag of the applicant firm appeared on behalf of the applicant. They submitted a compilation of legal provisions, Circulars and judgments on the matter. They further submitted that Circular dated 08.08.2019 was prospective and could not be applied in their cases. They requested to allow their applications. As regards the rest of the three Orders-in-Appeal, personal hearing was held on 08.09.2023 and Shri N.K. Chopra, Consultant appeared on behalf of the applicant and submitted that Circular no.24/2019 dated 08.08.2019 was only for excise duty and the same was not applicable to Customs allocation as in their case. He further submitted that Circular Nos.83/2003-Customs and 97/2003-Customs were issued in respect of finished/lining leather, bicycles and their parts/accessories, Bus bodies, as all three were non-excisable and no input credit was possible. Thereafter they once again submitted a compilation of legal provisions, circulars and decisions on the subject issue. No one appeared on behalf of the respondent.

6. Government has carefully gone through the relevant case records, the written and oral submissions and perused the Orders-in-Original and the subject Orders-in-Appeal.

7. Government notes that the issue involved in all the impugned Orders-in-Appeal is whether applicant was allowed to claim the All Industry Rate of Drawback with respect to the 'Chassis' component (*and 'Body' component in a few cases)* as against submission of actual duty paying documents, when seeking fixation of Brand Rate of Duty Drawback with respect to the Buses exported by them. Government notes that the applicant claimed Drawback at the AIR on the Buses exported by them and thereafter sought to claim differential Drawback by applying for Brand Rate fixation of Duty Drawback under Rule 7 of the DBK Rules, 2017, which involved two components used in the product exported, viz. 'Air Conditioners' and 'Chassis' and while doing so they provided the proof and particulars of duty paid on the 'Air Conditioners' whereas for the 'Chassis' portion they did not provide any duty

paying document and calculated the claim on the basis of the All Industry Rate applicable to the said input. So was the case with the 'Body' component in the few cases. The applicant ostensibly did not provide such duty paying documents as it involved tedious and voluminous work. The original authorities while processing the said applications, relied on Circular no.24/2019-Customs dated 08.08.2019 issued by the Board and held that the applicant cannot claim Drawback on the 'Chassis' portion at the All India Rate in the GST era and in the absence of any duty paying documents with respect to 'Chassis' proceeded to decide the Brand Rate application on the basis of the duty paid on the input 'Air Conditioner' for which the applicant had submitted proper duty paying documents. The original authority allowed the claims of the applicant in all those cases where the duty so paid was more than 4/5th of the AIR on the product exported and in all other cases rejected the applications for fixation of Brand Rate of Duty Drawback filed by the applicant under Rule 7 of the DBK Rules, 2017. Government finds that it is the case of the applicant that the said Circular no.24/2019-Customs dated 08.08.2019 was prospective in nature and hence not applicable to their applications.

8. Government finds that the Board vide Circular no.24/2019-Customs dated 08.08.2019 had clarified the issue of applicability of All Industry Rate of Duty Drawback while fixing Brand Rate of Duty Drawback in the post GST era. The relevant portion of the said Circular is reproduced below: -

> *"1. Representations have been received from trade and filed formations seeking clarification on applicability of Circular Nos. 83/2003, dated 18-9-2003 and 97/2003, dated 14-11-2003 to cases of Brand Rate fixation in the post GST era.*
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> *2. The matter has been examined. Circular Nos. 83/2003-Customs, dated 18-9-2003 and 97/2003-Customs, dated 14-11-2003 were issued by the Board allowing the applicability of All Industry Rates (AIRs) of Duty Drawback in respect of certain specific items, namely, finished/lining leather, bicycles and their parts/accessories and bus bodies when used in the export product, while determining Brand Rate of Duty Drawback under Rules 6 and 7 of the then Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (now Customs and Central Excise Duties Drawback Rules, 2017). These clarifications in the pre-GST era were issued based on the premise that the aforesaid items were exempt from levy of Central Excise duty and the duties on their inputs remained unrelieved.*
>
> *3. Post GST, since Central Excise duty on inputs and Service Tax on input services used in the manufacture of export goods have been subsumed in GST for which input tax credit/refund is available*

thereunder, the basic premise for applicability of AIRs for calculation of Brand Rate of duty drawback no longer exists for exports made in GST regime. Accordingly, it is clarified that contents of para 3(a) and 3(b) of Circular No. 83/2003 dated 18.09.2003 and Circular No. 97/2003 dated 14.11.2003 are not applicable for exports made in post GST era.

4. As regard the duties to be rebated under Duty drawback scheme in post GST era, which are not refunded or neutralized in any other manner, the same can be claimed by the exporter on actual basis in terms of Rules 6 and 7 of aforesaid Rules, 2017."

A plain reading of the above indicates that the Board vide the above Circular has in no uncertain terms stated that post GST, Central Excise duty and Service Tax has been subsumed in GST of which Cenvat Credit/refund was available and hence the basic premise for applicability of AIRs for calculation of Brand Rate of duty drawback no longer existed in the GST era. Thus, clearly the said Circular clarifies the position in the GST era and cannot be said to effective prospectively. Government notes that it is not in dispute that all export consignments in question pertain to the GST era. Given the legal position enumerated by the Board vide the above Circular, Government finds the argument put forth by the applicant that AIR applicable to 'Chassis' should be taken into account while fixing the Brand rate of Drawback to be ill-found, incorrect and not inconsonance with the legal provisions in the GST era. There is no gainsaying the fact that in such situation it was imperative on the part of the exporter applicant to submit all the relevant duty paying documents in support of the Drawback claimed by them and non-submission of the duty paying documents by terming such work as tedious and voluminous will not absolve the applicant from having made a defective application.

9. Government has examined the calculation sheet in the Orders-in-Original and does not find any flaw in the method adopted by the original authorities to arrive at the Drawback payable to the applicant. Government finds that the applicant having failed to back their claim for drawback with respect to the 'Chassis' component with proper evidence in the nature of duty paying documents, the original authority proceeded to hold the same as 'NIL' (*so was the case with the component 'Body', wherever claimed*) and calculated the drawback payable by taking into account the duty paid on the 'Air Conditioners' for which the applicant had submitted proper documents and wherever such duty paid was more than 4/5th of the drawback payable on the commodity exported the drawback to the extent of

the duty paid on the 'Air Conditioners' was sanctioned. Government finds that this decision of the original authorities is in perfect consonance with the legal provisions governing the grant of Drawback and cannot be faulted on any count.

10. As regards the submission of the applicant that the practice of accepting AIR on the 'Chassis' was going on for several years and hence could not be taken away Government does not find any merit in the same as the legal position has changed in the GST era wherein the Central Excise duty and Service Tax components were subsumed in the GST. Government notes that the Board vide the above cited Circular has clearly stated that the practice of accepting the AIR rate while seeking Brand Rate fixation of Drawback which was permitted with respect to certain items in the pre-GST era has been done away in the GST era. Thus, the submission of the applicant on this count will not hold good.

11. Further, Government finds that the applicant has submitted that they are seeking drawback of only the 'Customs duty' portion on the 'Chassis'. Government notes that the Schedule to the notification no.89/2017-Customs dated 21.09.2017, which determined the All Industry Rate, prescribes a single rate and does not indicate a separate rate for the Customs duty component. Thus, it is clear that the AIR prescribed for the period in question encompassed all the duties suffered by the exported product and cannot be said to be limited to the 'Customs component'. Thus, Government finds this submission of the applicant to be erroneous and misleading as they had sought to claim Drawback at the AIR on the Chassis portion and hence rejects the same.

12. Government further notes that the applicant has taken issue with the action of the respondent Department for having revoked the provisional fixation of Brand Rate of Duty Drawback and the amount disbursed provisionally being ordered to be recovered inasmuch the applicant is of the opinion that a Joint/Additional Commissioners could not have revised their own Orders. In this context, Government finds that the provisional Brand Rate fixation of Duty Drawback and consequential disbursal of part amount of the Drawback claimed was resorted to alleviate the problems faced by genuine exporters due to the delays in processing of their applications. Such provisional approvals attain finality when the applications are finally

disposed by the proper officer and hence Government finds that by no stretch of imagination can it be said that the original authorities in this case have revised their own Order. In view of the above, Government finds that the decisions of the original authorities, which have been upheld by the Commissioner (Appeals), to revoke the Brand Rate of Duty Drawback wherever granted provisionally and order for recovery of drawback sanctioned on the strength of such provisional approval, to be proper and legal. Government finds that the applicant has also submitted that there was no legal provision to revise Orders-in-Appeal passed by a Commissioner (Appeals). Government does not find any merit in this submission as Section 129DD of the Customs Act, 1962 provides for 'Revision by Central Government' of an Order passed by a Commissioner (Appeals) under Section 128A of the Customs Act, 1962. Further, the applicant has pointed out that recovery of drawback already sanctioned to them had been erroneously ordered to be recovered under Section 28 of the Customs Act, 1962. Government finds that the original authorities in all cases have confirmed such demand and ordered for recovery of the same under Rule 17 of the Drawback Rules, 2017 read along with Section 28 of the Customs Act, 1962. Government finds that Rule 17 of the DBK Rules, 2017 provides for recovery of erroneously sanctioned Drawback and hence finds that the demands and its subsequent confirmation having done under the said Rule, to be legal and proper. The submission of the applicant on this count is rejected.

13. Government finds that the applicant has relied on several case laws, cited above, in support of their argument that they were eligible to claim AIR with respect the 'Chassis' component while seeking Brand Rate fixation of Duty Drawback. Government finds all of them pertain to the pre-GST era when the entire legal framework was different from the present proceedings which are in the GST era. Thus, the cases cited by the applicant in their defense will not have any application here.

14. In view of the above, Government finds the contention of the applicant that the lower authorities should have allowed their claim by factoring the duty paid on the 'Chassis' at the AIR rate while fixing the Brand Rate of Drawback in respect of the goods exported by them, to be improper and against the legal provisions governing the fixing of Brand Rate of Drawback during the said period. Government finds that the lower authorities have correctly held that the applicant having failed to produce evidence with

regard to the duty paid on the Chassis (*and/or 'Body*) it was not possible to factor the quantum of duty suffered, if any, on such input, in the Brand rate of Drawback. Government finds that the Commissioner (Appeals) in all the impugned Orders-in-Appeal have addressed all the issues raised in a precise manner and have arrived at justified conclusions. Government finds the four impugned Orders-in-Appeal to be well reasoned and upholds all of them.

15. In view of the above, Government finds all the subject Revision Applications to be devoid of merits and rejects them.

28/11/23

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

ORDER No. 845-874/2023-CUS (WZ) /ASRA/Mumbai dated 28.11.2023

To,

M/s Tata Motors Limited,
Geetanil, 13-19, Nagindas Master Road,
Huttatma Chowk, Mumbai – 400 001.

Copy to:

1. The Commissioner of Customs (Export), Zone – I, New Custom House, Ballard Estate, Mumbai – 400 001.
2. The Commissioner of Customs (Appeals), 2nd floor, New Custom House, Ballard Estate, Mumbai – 400 001.
3. Shri N. K. Chopra, Director, M/s ICCH Global Consulting Pvt. Limited, C-73, Preet Vihar, Opp. Metro Pillar no.78, Delhi – 110 092.
4. M/s Lakshmikumaran & Sridharan, 2nd floor, B & C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, Prabhadevi, Mumbai – 400 025.
5. Sr. P.S. to AS (RA), Mumbai
6. Notice Board.