F.No.195/178-188/17-RA

REGISTERED
SPEED POST

GOVERNMENT OF INDIA
MINISTRY OF FINANACE
DEPARTMENT OF REVENUE

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

F.No.195/178-188/17-RA/7147 Date of Issue: 09.12.21

ORDER NO.854-864/2021-CX (SZ)/ASRA/MUMBAI DATED 08.12.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Aurobindo Pharma Limited

Respondent: Commissioner of Central Tax, Rangareddy GST Commissionerate

Subject : 11 Revision Applications filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. HYD-EXCUS-004-APP-58 to 68-16-17 dated 15.02.2017 passed by the Commissioner, Customs & Central Excise (Appeals), Hyderabad.

ORDER

Eleven Revision Applications under F. No. 195/178-188/17-RA have been filed by the M/s. Aurobindo Pharma Limited, Bachupally Village, Ranga Reddy District – 500 072 (hereinafter referred to as "the Applicant") against an Order-in-Appeal passed by the Commissioner, Customs & Central Excise (Appeals), Hyderabad as detailed hereunder:-

	Order-in-Appeal No./date	Order-in-Original No./date	Amount of rebate rejected (in Rs.)
1	HYD-EXCUS-004-APP-58 to 68-16-17 dated 15.02.2017	206/ 2015-16-Rebate dated 17.11.2015	10,93,694/-
2		205 /2015-16-Rebate dated 17.11.2015	38,13,377/-
3		217/ 2015-16-Rebate dated 20.11.2015	44,14,291/-
4		216/ 2015-16-Rebate dated 20.11.2015	20,08,687/-
5		235/ 2015-16-Rebate dated 23.12.2015	26,79,062/-
6		279/ 2015-16-Rebate dated 17.03.2016	3,56,875/-
7		38/ 2016-17-Rebate dated 05.05.2016	11,37,973/-
8		290/ 2015-16-Rebate dated 22.03.2016	9,05,242/-
9		42 to 60/2016-17-Rebate dated 12.05.2016	6,63,479/-
10		70 & 72/2016-17-Rebate dated 10.06.2016	5,74,087/-
11		760/16-17-R dated 21.06.2016	3,59,438/-

2. Brief facts of the case are that the Applicant, a manufacturer exporter of medicaments falling under Chapter Heading No. 3004, had filed rebate claims under Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-CE(NT) dated 06.09.2004.

2.1 The rebate sanctioning authority on scrutiny of the rebate claims observed that:-

> *'clause 2(e) of the condition and limitation of Notification No. 19/2004-CE(NT) dated 06.09.2004 reads as "that the market price of the excisable goods at the time of exportation is not less than the rebate of duty claimed". The assessee declares that they do not have market of subject goods. Therefore, the 'ARE1 value' of the subject goods cannot be compared with the market value of identical goods produced by the assessee in India. The valuation of the subject export goods has to be done under Section 4 the CE Act, 1944. Since the assessee cleared some of the goods of this claim to their subsidiary units abroad as well as to independent buyers, the valuation of such goods has to be done with the aid of Section 4 of CE Act, 1944 read with CE Valuation (Determination of Price of excisable goods) Rules, 2000. Accordingly, a uniform method of valuation both for the goods cleared to subsidiary units and to non-subsidiary units has to be adopted in the following manner. The value of similar goods cleared in domestic market by other suppliers/manufacturers was enquired through the internet. Wherever, the values of similar goods in domestic market are available, such values were taken as the Transaction value of 'similar goods'. In case the value of similar goods sold in domestic market is not available, then the value of such goods was arrived on the principles laid down in the Section 4 of CE Act, 1944 and Rules/notifications/instructions issued therein.'*

2.2 The rebate sanctioning authority, accordingly considered the relevant Rules, notifications and CBEC's circular No. 510/06/2000-CX dated 3.2.2000 and reduced the rebate amount. As regards balance amount of rebate claim it held that the excess amount paid on the differential value which was in excess of value determined under Section 4 of the Central Excise Act, 1944 cannot be treated as duty but it had to be treated as

deposit with the Govt. and accordingly the differential amount was allowed as credit to Applicant's CENVAT Credit Account.

2.3 Aggrieved, the Applicant filed appeal with the Commissioner (Appeals), Customs & Central Excise, Hyderabad. The Commissioner (Appeals) vide Order-in-Appeal No. HYD-EXCUS-004-APP-58to68-16-17 dated 15.02.2017 rejected the Applicant's appeal and upheld the Order-in-Original.

3. Accordingly, the Applicant filed the impugned Revision Applications on the following grounds:

i. The appellate authority observed that the original authority passed the order in violation of principles of natural justice without issue of notice. While deciding the case on merits, the appellate authority ought to have disclosed the source of data collected with relevant particulars as to why the data is relevant. When the data is collected, to which period it relates and how some goods manufactured by others are identical was required to be communicated to the applicant. Similar particulars and legal provisions in respect of the transaction values determined on the basis of CIF values were not disclosed. How goods manufactured by other manufacturers are identical goods was required to be communicated to the applicant for effective defense. The legal principles followed as held by the appellate authority and the authority for deducting freight from FOB value, ARE1 value or CIF value ought to have been communicated in the notice instead of a bland averment that the legal principles were followed.

ii. The applicant relied upon the judgment of Hon'ble High Court of Delhi for the proposition that entire duty paid is to be returned is not considered. The Board's circular 687/3/2003-CX dated 3-1-2003 cited by the applicant which stipulates that the duty paid through actual credit or deemed credit must be refunded in cash was not rebutted.

iii. The appellate authority observed that Commissioner (Appeals) has no power of remand. The Hon'ble Tribunal in the case of Commissioner of Cus. & C.

Ex., Meerut-II Vs. HSA Chadha Exports2014 (302) E.L.T. 244 (Tri Del.) has held that the Commissioner (Appeals) has power of remand. Order passed in gross violation of principles of natural justice by lower authority merited to be set aside.

iv. The rejection of Section 4 value determined by the appellant on the ground that the part of the sales was to subsidiaries is arbitrary. Admittedly there are sales to independent buyers also. Rejection of all the transaction values without disclosing any reasons is contrary to the principles of natural justice.

v. Notwithstanding this contention, the authorities below ought to have seen that mere relationship cannot be sole ground for rejection of transaction value. The authorities have to show that the relationship influenced the price. The Hon'ble Tribunal in the case of ITC ltd. versus Commissioner of Central excise, Salem reported in 2009 (234) E.L.T. 575 (Tri. - Chennai) held as under:

> 3. The facts of this case are, apparently, similar to those of Bharti Telecom case cited by the learned counsel. The ruling of the apex court is to the effect that, even if the assessee sells excisable goods to a person who is "related" to the former in terms of Section 4 of the Act, the transaction value of the goods has to be accepted ifit is shown that the "relation" has not influenced the price. This ruling, though rendered in relation to pre 1-7-2000 period, has universal application inasmuch as the post 1-7-2000 law of valuation continues to embody the same principle. The amended law does not call for outright rejection of transaction value on the mere ground that the assessee has sold the goods to a "related" person. The law, for such rejection, demands that it should be shown that the price at which the goods are sold has been influenced by the "relationship" between the buyer and the seller. Thus the Apex Court's ruling, impliedly, rules out the applicability of best judgment assessment method to a case where the assessee is "related" to the buyer but such "relation" has not

influenced the price at which the goods are sold. The Tribunal's Larger Bench decision is explicit on this point. It has been held that the provisions or Rule 8 will not apply in a case where some part of the production of excisable goods is cleared to independent buyers. Such is the case of the present assessee. Therefore, it should not be difficult to hold that the learned Commissioner has erroneously applied Rule 8 ibid.

vi. The appellate authority misinterpreted the circular No.510/06/2000-CX dated 03-02-2000 read with circular No.203/37/1996-CX dated 25-04-1996. The circular clearly stipulates that the rebate sanctioning authority cannot determine the value. The circular relates to the period when the value was to be determined by the department. The circular stipulates that the value has to be determined and duty paid accordingly. Under the changed Central Excise Rules, the applicant is required to determine the value and pay duty. After determination of duty and payment the same is indicated in A.R.E.1. The appellate authority failed to understand that the assessee is working under self-removal procedure and the value as per Section 4 is determined by him. The appellate authority is clearly of the opinion that the department has to determine the transaction value and then sanction rebate which is clearly erroneous. The action to be taken by the rebate sanctioning authority in case it finds incorrect valuation is also stipulated in the circular. The applicant questioned the redetermination of transaction value by the rebate sanctioning authority contrary to circular which the appellate authority has understood differently.

vii. The appellate authority upheld the method of adopting minimum value identified by the original authority on the ground that the applicant has not produced any material evidence which would contradict the same. The finding is highly arbitrary. The method of determination of value is a question of law. The applicant questioned the legality of the same. The appellate authority ought to have cited the authority for its and original authority's re determination of transaction value. The transaction value is

proposed to be rejected and the burden of proof lies on the revenue. The applicant has produced the contract with foreign buyer, invoice, shipping bill, A.R.E.1, Bank Realisation certificates and the appellate authority and the original authority are empowered to seek any document. Without doing so and without issue of notice, the appellate authority concludes that the applicant has not produced material evidence. The impugned order clearly supports the order of original authority passed in violation of natural justice.

viii. The finding that general principles of valuation are to be followed is vague. There is no reference to general principles. The general principles cannot be contrary to Valuation Rules and as per the personal opinion of the adjudicating/appellate authorities. The appellate authority did not cite which valuation Rule is followed while determining the value under Rule 11. In the case of Cadila Pharmaceuticals Ltd. Versus Commr. of C.Ex., Ahmedabad-II reported in 2008 (232) E.L.T. 245 (Tri. - LB) the Hon'ble Tribunal held that Rule 11 of the valuation Rules cannot be applied to de hors the provisions of Rules 4 to 10 and Section 4(1) of the Act. Para 23 of the judgment is

> 23. As mentioned above, Rules 4 to 11 of the Valuation Rules contain provisions as to the manner of determination of values. However, learned advocate for the appellant and learned SDR for the Revenue fairly agreed that none of the rules - from Rule 4 to Rule 10 (Rule IOA was inserted later in 2007) - covers the case of free supply of goods by manufacturers and, therefore, aid has to be taken of the residuary rule i.e.; Rule 11 of the Valuation Rules. Rule 11 lays down:-
>
> "If the value of any excisable goods cannot be determined by the foregoing rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and sub-section (1) of section 4 of the Act."
>
> On a plain reading, it would appear that where the value of any excisable goods cannot be determined under the preceding Rules i.e rules 4 to 11 which are the substantive rules laying down the

manner or formula for determination of value, that is, if none of the substantive rule is per se applicable, the value is to be determined as per the principles and general provisions of the Rules as well as Section 4(1) of the Act. In other words, when no particular rule or rules can be strictly applied per se, the value shall be determined using reasonable parameters consistent with the express provisions of the Rules and sub-section (1) of Section 4 of the Act. However, the rule itself does not contain any formula and, therefore, cannot be applied independently de hors the provisions of Rules 4 to 10 and Section 4(1) of the Act.

ix. The learned Commissioner (Appeals) has passed the impugned order ignoring the provisions of Sub-Section (2) of Section 35A. The said Sub Section mandates making of further inquiry as may be necessary. In this case, the original authority arrived at values by deducting freight, insurance and ocean/air freight from CIF value. Some values are said to be values of identical goods. The particulars were not provided by the original authority. Whether they were sold at the same time or nearest to the time at which the goods were cleared by the applicant and whether in the same commercial quantity and other commercial terms like discount, manner of payment were not communicated to the applicant even during personal hearing by the appellate authority. What is the provision under Section4 or under valuation Rules, which requires comparable/identical goods value to be determined, is not cited.

x. In such situation, while embarking upon deciding the case, the appellate authority is bound to make further inquiry, supply the particulars and then give an opportunity to the appellant. The order is liable to be set aside without even going into merits of the case.

xi. The appellate authority observed in para 5 of the impugned order

" I find that the original authority has passed fairly backwards from FOB value is a reasonable and permissible way consistent with the requirement of Rule 11 of the valuation Rules".

The Appellate Authority passed the impugned order without reference to facts. The original passed the order adopting the value of goods of other manufacturers in this case. The Appellate Authority did not consider that there is no data furnished to the applicant as to the source of that data. The address of the manufacturers is also not provided. The appellate authority upheld working back from the C.I.F. value. The impugned order is contrary to fair play and justice. The appellate authority failed to see that though the value is arrived at by working back from FOB, the same is not considered for granting rebate. The value was considered only when it is lowest of the values arrived at by 4 methods. It lacks consistency.

xii. The appellate authority clearly disregarded the decision of Government of India IN RE: Banswara Syntex Ltd. The Government of India clearly held that in the case of exports place of removal is port of export and freight is part of value in view of the statutory provisions.

xiii. The appellate authority grossly erred in not accepting the transaction value arrived at by the applicant which is less than the FOB value. The appellate authority clearly disregarded the decision IN RE: Electro Steel Castings Ltd reported in 2015 (321) E.L.T.150 (G.O.I.). 9.1 of the decision is as follows:

> 9.1 Government notes that value of exported goods should confirm to transaction value' as envisaged in the Section (4) of the Central Excise Act 1944. In catena of its judgement, GOI while discussing provision of Section (4) of the said Act ibid, has held that where place of removal is port of export, the transaction value should be FOB value. In this case also, the applicant has stated that their value, on which they discharged duty, is FOB value which is inclusive of commission. This fact has not been controverted by department.

xiv. The applicant argued before the appellate authority that the Not.No.19/2004 C.E.(N.T.) is self-contained notification which has no condition to sanction rebate on the assessable value. The appellate authority did not consider the same.

xv. The appellate authority failed to notice that the Not. No. 19/2014 applies both to manufacturer exporter as well as merchant exporter. When merchant exporter files rebate claim, he cannot take cenvat credit into his account. Cenvat credit cannot be allowed to the manufacturer also in such situation. The rebate to be sanctioned therefore is to be understood as not to exceed market value of the goods. Transaction value becomes relevant only when the goods are not exported for demanding appropriate duty or for execution of bond.

xvi. The applicant submitted that it is unable to utilize the cenvat credit. The observation of the appellate authority that the applicant is not a net looser as the appellant is permitted to take excess duty paid is improper. Exporter cannot buy inputs with credit. Exporter cannot pay salaries form Cenvat Credit. If there is no loss by permitting credit in cenvat as observed by the appellate authority, the credit in cenvat will remain a paper credit.

xvii. The appellate authority observed that in the absence of power to remand, the generality of the principles of valuation adopted by the original authority is accepted. The appellate authority has not specified the generality of principles of valuation. The appellate authority has not cited single case law or legal provisions for adopting lowest of the values determined in 4 different methods. The appellate authority failed to examine the determination of each transaction value.

xviii. The authorities below ought to have seen that the domestic value of goods exported can never be accurate. The mode of packing, pharmacopeia standards, quantity contracted terms of payment, terms of contract would not be same for goods exported and goods available in the domestic market. In this case the goods are exported to U.S.A. The manufacturing facilities and the process is inspected by US.FDA. The authorities below have made an avoidable effort to compare the goods exported with goods manufactured by some manufacturers which do not conform to U.S. standards. The values of such goods in majority of cases though being higher than the value adopted by the applicant is ignored.

xix. The impugned order is self contradictory. The Appellate Authority observed that the original authority has passed fairly backwards from FOB value is a reasonable and permissible way consistent with the requirement of Rule 11 of the valuation Rules. Contrary to the finding, the Appellate Authority upheld the valuation of goods based on the alleged value of identical goods manufactured by other manufacturers whose addresses are also not provided.

xx. The Appellate Authority upheld the redetermination of transaction value, without reference to contents of Not. No. 19/2004. Merchant exporters are entitled to claim rebate of the duty paid on goods exported. In such cases, only the market value can be determined but not the Section 4 value. The Appellate Authority grossly erred in its findings that Section 4 value is to be determined 'by the rebate sanctioning authority. Section 4 values were already determined by the manufacturer which cannot be re-determined.

4. Personal hearing in the case was fixed for 27.10.2021. Shri N. Ram Reddy, Advocate attended the online hearing on behalf of the Applicant and he reiterated the written submissions. He submitted that duty was paid on FOB value. He further submitted that original authority has unnecessarily gone into determination of value based on other manufacturers or internet price. He submitted that they should be sanctioned rebate as exercise is otherwise also revenue neutral in view of section 142(3) of the CGST Act, 2017.

5. The Applicant submitted their written submissions as follows:

(i) The Assistant Commissioner held that some of the exports are to the subsidiaries. Which are those exports and why redetermination is required in other cases is not known. In the case of O-I-O. No.76/2016-17 dated 21.06.2016, the Assistant Commissioner re-determined the assessable values with the findings, "It was found that a manufacturer viz. Oyster Labs Ltd, sold identical goods at a price of Rs.35 per vial whereas the price adopted by the assessee while making a sale to the subsidiary is Rs.95.92 per vial. Thus, the value of Rs.35 is adopted as

reasonable value in the case of goods sold to the subsidiary." Which is the Shipping Bill, how the goods were identical, where is the manufacturer, to whom they are sold are not disclosed to the Applicant. Gross violation of principles of natural justice, violation of judicial discipline are supported by the Appellate Authority. The impugned order of the Appellate Authority and the orders passed by the Assistant Commissioner are in violation of judicial discipline. The Hon'ble High Court of Delhi in the ease of Dr. Reddy's Laboratories Ltd. Versus Union of India considered the scope of Rule 18. The exports made by Dr. Reddy's Laboratories were to their own subsidiaries. The department contested the rebate sanctioned on the grounds that FOB value was abnormal and that the sale being to related person, transaction value was required to be determined by recourse to valuation Rules. The Revisionary Authority allowed the revision application filed by the Revenue which is set aside by the Hon'ble High Court. The judgment is not challenged by the Revenue.

(ii) The observations of Hon'ble High Court which are relevant for this application are:

a The stated purpose of Rule 18 is revenue neutrality

b Rule 18 ensures any duty paid is returned, and that excise duty is not added to the cost of exports who are selling abroad.

c A lower price cannot be mandated on revaluation for the purpose of refunding that very amount when a higher price is accepted at the time of payment of duty.

(iii) Department's action is contrary to the observation of Hon'ble High Court mentioned above and the impugned order is liable to be set aside. In this case duty paid at the time of removal on transaction value indicated in ARE1 is accepted by the department. Without challenging the assessment, department cannot challenge the transaction value later only for the purpose of denial of rebate sanctioned. The issue is settled

by the judgment of Hon'ble Supreme Court in the case of ITC Ltd reported in 2019-TIOL-418-SC-CUS-LB.7.

(iv) The rebate sanctioning authority cannot determine the value of exported goods while sanctioning refund, as per circulars No.510/06/2000-CX dated 03-02-2000 and 203/37/1996-CX dated 25-04-1996. The Appellate Authority relying upon the circulars (Para 6 of the O-I-A) passed the impugned order contrary to the circulars.

(v) The Appellate Authority erred in upholding the orders passed by the adjudicating authority despite inherent contradictions. The adjudicating authority held that the valuation is to be arrived at by recourse to valuation Rules as some of the clearances were to the subsidiaries abroad. Then it is held that valuation Rules cannot be applied, and that valuation is arrived at as per Section 4. Section 4 does not have any provision for determination of value by the Assistant Commissioner

(vi) Notwithstanding the above, it is submitted that the Appellate Authority erred in not considering the contention of the Applicant that Assistant Commissioner did not accept the F.O.B. value as transaction value. In the following cases Revisionary Authority upheld the sanctioning of rebate on FOB value.

a) IN RE: ELECTRO STEEL CASTING LTD. 2015 (321) E.L.T.150 (G.O.I.)
b) IN RE: MAROL OVERSEAS LTD. reported in 2014 (314) E.L.T. 983 (G.O.I)
c) JN RE: MAHINDRA REVA ELECTRIC VEHICLES PVT. LTD-2014 (314) E.L.T.972 (G.O.I.)
d) IN RE: BANSWARA SYNTEX LTD. 2014 (314) E.L.T. 886 (G.O.I.)
e) IN RE: SULZER INDIA LTD. 2014 (313) E.L.T. 929 (G.O.I.)
f) IN RE: NARENDRA PLASTIC PVT. LTD. 2014 (313) E.L.T. 833 (G.O.I.)
g) IN RE: AARTI INDUSTRIES LTD.2014 (312) E.L.T. 872 (G.O.I.)

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

7. Government observes that the issue involved is whether the rebate claimed by the applicant under Rule 18 of the Central Excise Rules, 2002 read with Notification No. 19/2004-CE(NT) can be restricted in conformity with condition mentioned at para 2(e) of said Notification.

8. Government observes that Notification No. 19/2004-CE(NT) dated 06.09.2004 issued under Rule 18 of the Central Excise Rules, 2002, prescribes the conditions, limitations and procedure to be followed for claiming as well as sanctioning rebate claims of goods exported. Para 2 of said Notification stipulates certain conditions and limitations to be fulfilled before rebate is granted. It is well settled that rebate is to be sanctioned on duty paid on FOB value which corresponds to transaction value of goods being exported.

Further, as per para 3(b)(ii) of said notification, the rebate sanctioning authority has to satisfy himself that the claim is in order and thereafter he can sanction the order either in whole or in part as the case may be depending on facts of the case. The said para reads as under:

(b) *Presentation of claim for rebate to Central Excise:*

(i) .....

(ii) *The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise of Central Excise having jurisdiction over the factory of manufacture or warehouse or, as the case may be, Maritime Commissioner of Central Excise shall compare the duplicate copy of application received from the officer of customs with the original copy received from the exporter and with the triplicate copy received from the Central Excise Officer and if satisfied that the claim is in order, he shall sanction the rebate either in whole or in part.*

8.1 The Government observes that the rebate sanctioning authority had, in the absence of domestic sale value of goods exported, rightly ascertained the transaction value of goods exported in terms of Section 4(1)(b) of the Central Excise Act,1944 and had accordingly restricted the rebate amount.

9. Government observes that as per Notification No. 19/2004-CE(NT) dated 06.09.2004, rebate of the whole of the duty paid on goods exported is to be granted. Here whole duty of excise would mean duty payable under Central Excise Act,1944. Any amount paid in excess of duty liability cannot be treated as central excise duty. But it has to be treated as voluntary deposit with the Government which is to be returned in the manner in which it was paid. Hon'ble Punjab and Haryana High Court in the case of M/s. Nahar Industrial Enterprises Ltd. Vs. UOI [2009(235) ELT 22(P&H)], has held that:

> *Rebate/Refund - Mode of payment - Petitioner paid lesser duty on domestic product and higher duty on export product which was not payable – Assessee not entitled to refund thereof in cash regardless of mode of payment of said higher excise duty - Petitioner is entitled to cash refund only of the portion deposited by it by actual credit and for remaining portion, refund by way of credit is appropriate.*

Thus, the Hon'ble Court has observed that refund in cash of higher duty paid on goods exported is not admissible and that refund of same by way of Cenvat credit is appropriate. Rebate sanctioning authority has done exactly that allowing re-credit of excess duty paid and Appellate authority has agreed with the order.

10. In view of the findings recorded above, Government finds no reason to annul or modify the Order-in-Appeal No. HYD-EXCUS-004-APP-58 to 68-16-17 dated 15.02.2017 passed by the Commissioner, Customs & Central Excise (Appeals), Hyderabad.

11. Revision Applications are disposed of in above terms.

8/12/21

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

ORDER No. 854-864 /2021-CX (SZ)/ASRA/Mumbai DATED 08.12.2021

To,
M/s. Aurobindo Pharma Limited,
Bachupally Village, Ranga Reddy District -500072.

Copy to:

1. Commissioner of Central Tax,
   Rangareddy GST Commissionerate,
   Posnett Bhavan, Tilak Road, Ramkote,
   Hyderabad – 500 001.
2. Sr. P.S. to AS (RA), Mumbai
3. Guard file
4. Notice Board.