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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
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Mumbai- 400 005

F NO. 195/390/2015-RA /2343 Date of Issue: 22.12.2021

ORDER NO. 897/2021-CX (WZ)/ASRA/MUMBAI DATED 14.12.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Accusynth Speciality Chemicals Pvt. Ltd., Shivam Chambers, 106/108, 1st Floor, S. V. Road, Goregaon, Mumbai-400 062.

Respondent : Commissioner of Central Excise (Appeals), Mumbai Zone-II.

Subject: Revision Applications filed, under section 35EE of the Central Excise Act, 1944 against the Orders-in-Appeal No. CD/653/RGD/14-15 dated 21.09.2015 passed by the Commissioner (Appeals) Mumbai Zone-II.

ORDER

This revision application is filed by M/s. Accusynth Speciality Chemicals Pvt. Ltd. (Formerly known as Chemagis India Pvt. Ltd.), 100% EOU, Shivam Chambers, 106/108, 1st Floor, S. V. Road, Goregaon, Mumbai-400062 (hereinafter referred to as "the applicant") against the Order-in-Appeal No CD/653/RGD/14-15 dated 21.09.2015 passed by the Commissioner (Appeals) Mumbai Zone-II with respect to the Order-in-Original No.335/14-15/DC (Rebate)/Raigad dated 07-05-2015 passed by the Deputy Commissioner of Central Excise (Rebate), Raigad.

2. Brief facts of the case are that the applicant is a manufacturer Exporter and had filed 06 rebate claims, for amount totaling to Rs. 16,91,775/- under the provisions of Rule 18 of Central Excise Rules 2002 read with Notification No.19/2004-CE (NT) dated 06.09.2004. The said rebate claims were sanctioned vide Order-in-Original No.846/10-11 dt.30.08.2010, passed by the Deputy Commissioner (Rebate), Raigad under the provisions of Section 11B of the Central Excise Act (said Act), 1944 read with Rule 18 of the Central Excise Rules, 2002. On review of the said Order-in-Original, it was observed by the department that in respect of following 6 claims even though the FOB value mentioned was less than the ARE-1 value, the rebate was sanctioned on the basis of ARE-1 value, which includes Freight and Insurance. As such, the rebate claim sanctioned on the value of freight and insurance was not admissible and erroneously sanctioned. Hence, the department preferred an appeal before Commissioner (Appeals) against the said order. The Commissioner Appeals vide his OIA No.US/414/416/RGD/2011 dated 17.11.11 allowed the appeal filed by the department and set aside the said Order-in-Original.

3. Being aggrieved by the said OIA the department has filed Application under Section 35EE of Central Excise Act, 1944 before Central Government on

the grounds that Department filed appeal before Commissioner (Appeals) mainly on the grounds that the rebate claims were sanctioned of duty paid on value which was more than transaction value and the claims should be restricted to duty paid on transaction value. The department had disputed only the excess payment of rebate claims of Rs.55661/- only. Commissioner (Appeals) while allowing department's appeals has also set aside the entire impugned order-in-original and remanded the case to the original authority, which is not proper disposal. The claimant also filed an appeal with the Revisionary Authority on the grounds that in case of Sterlite Industries and SPL industries it has been held that duty paid on exports on transaction value, which includes freight and insurance is to be rebated. Further, the assessment/certification by the jurisdictional authority cannot be varied without being challenged. Further, the difference between the FOB value and ARE-1 value is freight and Insurance is a presumption by the department and cannot be substantiated. They have also contended that FOB value given in the Shipping Bill cannot be relied upon as transaction value in terms of Central Excise Act.

4. The Revisionary Authority vide Order No. 12-15/14-Cx dt.28.01.14 remanded the case back to the original authority to decide the same afresh in the light of the observations made in the order and affording a reasonable opportunity of hearing to the party.

5. In view of Revisionary Authority's instruction at para 9 wherein it had been clearly stated that as claimed by the applicant, the difference between FOB value and ARE-1 value is on account of exchange rate merits consideration and is required to be considered by the original authority after doing necessary verification from record. Since the case has been sent for denovo consideration on this specific point only, DC Rebate restricted himself to verification of the claimant's claim regarding exchange rate submitted by the

applicants for the relevant date. Even after considering contention the claimant that the correct exchange rate would be bankers exchange at the time of removal of goods from the factory, still the value of export goods did not tally arithmetically with the ARE-1 value and there was substantial difference between ARE-1 value and value of goods by taking Bankers exchange rate. Hence the adjudicating authority did not accept the contention of the claimant that the difference between ARE-1 value and FOB value is on account of exchange rate and since the difference was not accounted for, the rebate amount was restricted proportionate to the FOB value mentioned in the Shipping Bill and the excess amount so paid was allowed as re-credit to the Cenvat Credit Account of the manufacturer from whose account the duty was debited at the time of clearance of the export goods. Since the amount of Rs. 55661/- has already been paid to the claimant vide Order-in-Original No. 846/10-11 dt.30.08.2010, the adjudicating authority held that the same is liable to be recovered from them alongwith interest, as applicable and then allowed as re-credit to the Cenvat credit account of the manufacturer. Aggrieved by the said Order, the applicant filed appeal with the Commissioner (Appeals). Commissioner (Appeals) vide his OIA No.CD/653/RGD/2015 dated 21-09-2015 upheld the Order of the adjudicating authority and held that the OIO needs no interference.

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

6.1. The applicant submitted that the assumption/presumption of department that difference between the ARE-1 Value & the FOB Value given in the S/B is absolutely wrong. From the table & documents submitted by the applicant, it is established in an incontrovertible manner that difference between ARE-1 & the value of the S/B does not equal to freight insurance amount. Therefore, the conclusion that difference between the ARE-1 & the

FOB value of the S/B is not mathematically true & falls flat. This also effectively means that S/B does not show actual freight & insurance and thus amount cannot be deducted terms of the CBEC circular because that is not actual freight amount and the circular expressly prohibits reduction of estimated freight. Therefore, it is crystal clear that the difference in the ARE-1 value & the FOB value of the S/B is accounted for by the fact that the exporter has taken different exchange rate to arrive at the ARE-1 value. The difference arising out of the exchange rate cannot be disputed & disallowed by the rebate sanctioning authority because there is no law permitting that. The triplicate copy of the ARE-1 stands authenticated by the jurisdictional excise authority & return is also accepted & the same are not challenged. Therefore, no changes in transaction value can be carried out.

6.2. In respect of the exchange rate, the applicant submitted that in case of the S/B, there is a provision in the Customs Act, 1962 that the S/B will show value as per the Customs Exchange Rate applicable, which is declared by way of the issue of notification. Therefore, in accordance with the law, that Exchange rate is used. However, this is not the true exchange rate. The exports are normally with credit therefore the actual exchange rate is with a premium. Secondly, the bank exchange rates are more favorable to the exporter. Thirdly, the exporters may book forward exchange cover & get premium. Fourthly the exporter may put the inward remittance in Exchange Earners Foreign Currency (EEFC) amount therefore the rates can vary very widely in respect to the Customs rate, which is simply a notional rate. Thus the Customs Exchange rate cannot be applied to arrive at the ARE-1 value because there is no such provision in the law.

6.3. The applicant submitted the certificate issued by the bankers regarding the exchange rate prevailing on the date of the removal of the goods which were as under:

A. The Bank Exchange rate as on 4.11.2009 with premium was Rs. 46.94 whereas the S/B Exchange rate is Rs. 46.40.

B. The Bank Exchange rate as on 2.12.2009 with premium was Rs. 46.94 whereas the S/B Exchange rate is Rs. 45.85.
C. The Bank Exchange rate as on 16.12.2009 with premium was Rs. 46.99 whereas the S/B Exchange rate is Rs. 45.85.
D. The Bank Exchange rate as on 28.1.2010 with premium was Rs. 46.44 whereas the S/B Exchange rate is Rs. 46.30.

Therefore, there is considerable difference between the exchange rates & the difference in ARE-1 & FOB value of exports is accounted by the exchange rate in respect of the above shipments and accordingly the rebate on the ARE-1 value needs to be allowed without any reduction. The difference between the ARE-1 & the FOB value of exports is not on account of freight & insurance.

6.4. The applicant submitted that the Dy. Commissioner (Rebate) has failed to apply his mind & address the following issues brought to his notice:
A. The difference between ARE-1 value & the S/B is not equal to the freight & Insurance amount.
B. The legal provision which says that Rebate has to be paid on the FOB value shown in the S/B. The S/B value is not true FOB value but statistical value only.
C. The estimated freight & insurance is shown in the shipping bill then how can the same be deducted from the transaction value contrary to the CBEC circular No. issued from F. No. 6/59/2000-CX. 1, dated 19-12-2000 & as specified in RTI reply bearing reference F. No.10/45/2012-CX-I dtd. 4.12.12. The freight & insurance is not reflected separately in the invoice but the invoice reflects the composite value, which is the transaction value as evident from the S4 (3) (d) of the C. Ex. Act in itself. Therefore, the Dy. Commissioner is absolutely wrong in disallowing the rebate in cash contrary to the provisions of the law. The legal infirmity is clearly visible therefore the impugned order needs to be set aside.

6.5. The applicant referred to the paragraph 15 of the order and submitted that the Dy. Commissioner has made a an error in ignoring the submissions to the effect that freight & Insurance is part of the transaction value in spite of the fact that this is exactly the issue to be determined & de novo adjudication was allowed by the RA, GOI. The RA, GOI has clearly specified in the order to decide the issue afresh to the extent of the disallowance therefore no limitation can be read into the order of the RA, GOI to not to consider the submission that freight & insurance is the part of the transaction value. Therefore, the order needs to be set aside on this count in itself.

6.6. The Commissioner (Appeals) failed to address the issue brought to his notice to cite the legal provision & how can the exporter be denied the benefit of Exchange Rate taken from the bankers at the time of the removal of goods & the letter of the bankers certifies those rates. Further, the Commissioner fails to address the issue that how the difference between the ARE-1 & the S/B value can be attributed to freight & insurance when it is established mathematically that this is not the position. Finally, the Commissioner (Appeals) has failed to address the issue that how estimated freight & insurance can be deducted from the composite price contrary to the CBEC instructions. It is pertinent to point out that the Commissioner (Appeals) was bound to address these legal issues raised before him & issue a reasoned order. Therefore the order suffers from legal infirmities & needs to be set aside.

6.7. The applicant referred to Supreme Court Judgment in case of M/s Roofit Industries Ltd wherein the apex court has ruled that when the title to the property passes to the buyer that will be the place of delivery & the value at the place of delivery is to be the transaction value for the discharge of duty liability. The applicant submitted their certificate stating that the respective excise invoices raised at the time of the removal of goods for export represents their composite price therefore the transaction value is correctly stated in the said excise invoices. Further, the title of the goods does not pass on to the buyer until & unless the documents pertaining to the exports are accepted/released

by the buyer or goods delivered in sound condition at the named destination. Hence composite price mentioned in their Excise invoice is the true transaction value of the goods for the payment of duty & consequently rebate. The said facts are not challenged at any point of time therefore in line with the Apex court having settled the issue finally, there is no way that freight & insurance can be deducted in the cases being disputed by the department without disputing the facts on record under any circumstances. The Commissioner (Appeals) has thus committed an error once again to disallow the legitimate rebate & therefore the order needs to be set aside.

7. A Personal hearing was held in this case on 20.08.2021 and Shri Rajiv Gupta, Consultant, appeared online for hearing on behalf of the applicant and reiterated his earlier submissions. He submitted that export needs to be made competitive. He submitted that if rebate on CIF value is not granted, excess payment of duty be returned to them in the manner paid to the Government.

8. Government has carefully gone through the relevant case records available in case files, oral & written submissions and perused the impugned Order-in-Original and Order-in-Appeal. Government finds that the issue for decision in these revision applications is whether the freight and insurance charges incurred beyond the port of export is part of the transaction value of the exported goods and whether duty paid on these is eligible for rebate.

9. Commissioner (Appeals) while deciding had observed that:

"I observe that under new Section 4, the assessable value is the transaction value at the time and place of removal. Where the place of removal is different from the place of manufacture, the freight (including freight Insurance) incurred on transportation of goods from the place of manufacture to the place of removal has to be included for determination of the assessable value. In the instant case the adjudicating authority has apparently assessed the goods for payment of duty on the basis of value determined beyond the place of removal. Under Rule 5 of Valuation Rules, 2000 read with Section 4 of the Act, where the price charged is for delivery at a place different than the place of removal, the

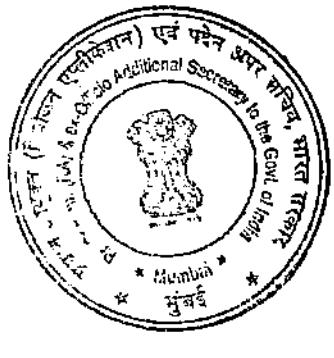
cost of transportation from the place of removal to the place of delivery has to be excluded. Under Section 4(3) (c) of the Act, 'place of removal' includes depot, place of consignment agent and any other place from where the goods are sold. In the instant case, the place on removal is the port and therefore freight and insurance incurred for transport of the goods and other charges incurred beyond the port of export are not required to be included in the transaction value. I, therefore, find that the appellants have paid excess duty on the value which is inclusive of freight and other expenses incurred beyond the place of removal. Also, the CBEC vide circular No 510/06/2000-CX dated 3.2.2000 has clarified that duty on excisable goods is to be paid on the value determined in accordance with Section 4 of the Act".

10. Government observes that the applicant in their grounds of appeal has emphasized vide various arguments that the difference between ARE-1 and FOB value is not on account of freight and insurance and the difference is on account of Exchange rates and also that the adjudicating authority has not considered their submission that freight and insurance is part of the transaction value. Government finds that though the adjudicating authority had restricted to the verification of the claim regarding exchange rate, the appellate authority has addressed the said issue. The Adjudication authority in his order at para 16 observed that even after considering the Bank Exchange Rate (as submitted by the applicant) at the relevant date of removal of goods from the factory, the value of export goods was not tallying with the ARE-1. There was a substantial difference between the ARE1 value and value of the goods by taking the Bankers Exchange Rate and hence the applicant contention is not found to be true. It is noticed that the applicant has merely submitted the same grounds right from the beginning till their present review application that the difference in the value is due to bank exchange rate without giving any substantial account for the same.

11. The applicant has submitted in their grounds of appeal given at the time of denovo adjudication that *"their foreign buyer has placed order on CIF basis and the contract represents the composite price of the goods for the delivery of*

the goods at the named destination. The freight and insurance has been charged on fixed amount basis/estimated value. The freight is not shown separately in the excise invoice and the invoices show composite price". In view of the above Government finds that the applicant in the present application has sought to claim freight and insurance charges incurred beyond the port of export as a part of the transaction value and duty paid on such value is sought to be rebated to them in cash. The rebate of duty is the refund of duties of excise paid on excisable goods or the materials used in the manufacture of goods exported out of India. After introduction of new Section 4 w.e.f. 01.07.2000 by the Finance Act, 2000, excise duty is chargeable on the transaction value of the goods at the place of removal. The transactional value in case of export goods would be their price at the place of removal which would be the port of export. Undoubtedly, only the price of the goods within territory of India can be subjected to levy of central excise duty and the port of export is the last point where the excisable goods remain within the country. Government observes that the FOB value has been approved as the transaction value for grant of rebate on export goods in various decisions. The Para 10 in case of M/s Banwara Syntex Ltd.[2014(314)ELT886(GOI)] is reproduced below:

"10. From above, it is clear that expenses incurred upto the place of removal/point of sale are includible in the value determined under Section 4 of Central Excise Act, 1944. In this case, there is no dispute about place of removal which is stated as port of export where ownership of goods is transferred to the buyer. Applicant's claim that in this case place of removal is not factory but the port of export, is not disputed by department. Since applicant has included only local freight for transportation of export goods from factory to port of export and not the ocean freight or freight incurred beyond port of export, there is no reason for not considering the local freight as part of value in view of above discussed statutory provisions. As such the demand of duty and interest as confirmed with the impugned orders is not sustainable. Government therefore set aside the impugned orders and holds that initial sanction of rebate claims was in order".



12. Government observes that the applicant has relied on the Hon'ble Supreme Court in the case of CC & CE, Aurangabad vs. Roofit Industries Ltd.[2015(319)ELT 221(SC)] in respect of domestic clearances wherein the question of determination of 'place of removal' for the purpose of Central Excise Act, 1944 was considered by the Supreme Court. In this case, the Supreme Court was considering the issue as to whether the goods were sold at the factory gate or at the premises of the buyer where the seller had arranged for transportation and insurance of the goods during transit.

At para 11 & 12 of the said judgment, the Hon'ble Supreme Court has observed as under :

"11. In Commissioner of Central Excise, Noida v. Accurate Meters Ltd. - (2009) 6 SCC 52 = 2009 (235) E.L.T. 581 (S.C.), the Court took note of few decisions including in the case of Escorts JCB Ltd. and reiterated the aforesaid principles by emphasizing that the place of removal depends on the facts of each case.

12. The principle of law, thus, is crystal clear. It is to be seen as to whether as to at what point of time sale is effected namely whether it is on factory gate or at a later point of time, i.e., when the delivery of the goods is effected to the buyer at his premises. This aspect is to be seen in the light of provisions of the Sale of Goods Act by applying the same to the facts of each case to determine as to when the ownership in the goods is transferred from the seller to the buyer. The charges which are to be added have put up to the stage of the transfer of that ownership inasmuch as once the ownership in goods stands transferred to the buyer, any expenditure incurred thereafter has to be on buyer's account and cannot be a component which would be included while ascertaining the valuation of the goods manufactured by the buyer. That is the plain meaning which has to be assigned to Section 4 read with Valuation Rules."

Government observes that it has been held in the impugned judgement in case of Commissioner of Central Excise, Aurangabad v. Roofit Industries Ltd., the fact was that the assessee has received a work order from various Government authorities and private contractors and the agreements entered into by the assessee with the above mentioned parties were for designing,

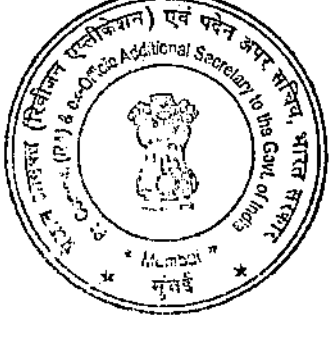
manufacturing, providing at site, laying, jointing and testing of PSC pipes of specified sizes. The agreement required the assessee, for delivery of the finished goods not at the factory gate, but the premises of the buyer. The Apex Court held after going through the terms and conditions of the contract, that the goods have to be delivered at the place of buyer and it was only at that place where the acceptance of supplies was to be effected and as such price or transaction value are inclusive of cost of material Central Excise duty, loading, transportation, transit risk and unloading charges. However, the instant case is different as the applicant is claiming the freight & insurance i.e. outward handling charges incurred beyond the place of removal i.e. port of export which is the last point where the excisable goods remain within the country and only the price of the goods within territory of India can be subjected to levy of central excise duty.

13. Government further observes that the Ministry has further clarified vide its Circular No. 999/6/ 2015-CX, dated 28-2-2015 as to what is the "place of removal" for taking CENVAT credit of services used for export of goods for two types of exports, one for direct export and another for deemed export. Place of removal for direct export is mentioned in para 6 as under;

> *"6. In the case of clearance of goods for export by manufacturer exporter, shipping bill is filed by the manufacturer exporter and goods are handed over to the shipping line. After Let Export Order is issued, it is the responsibility of the shipping line to ship the goods to the foreign buyer with the exporter having no control over the goods. In such a situation, transfer of property can be said to have taken place at the port where the shipping bill is filed by the manufacturer Exporter and* ***place of removal would be this Port/ICD/CFS.*** *Needless to say, eligibility to CENVAT Credit shall be determined accordingly."*

Whereas for deemed export it is mentioned in para 7 as under;

> *7. In the case of export through merchant exporters, however, two transactions are involved. First is the transaction between the manufacturer and the merchant exporter. The second transaction is that*



between the merchant exporter and the foreign buyer. As far as Central Excise provisions are concerned, the place of removal shall be the place where the property in the goods passes from the manufacturer to the merchant exporter. As explained in paragraph 4 supra, in most of the cases, this place would be the factory gate since it is here that the goods are unconditionally appropriated to the contract in cases where the goods are sealed in the factory, either by the Central Excise officer or by way of self-sealing with the manufacturer of export goods taking the responsibility of sealing and certification, in terms of Notification No. 19/2004-Central Excise(N.T.) dated 6.9.2004, etc.

8. However, in isolated cases it may extend further also depending upon the facts of the case ***but in no case, this place can be beyond the Port / ICD / CFS where shipping bill is filed by the merchant exporter****. The eligibility to CENVAT Credit shall be determined accordingly."*

14. Government observes that GOI in its Orders No. 411-430/13-Cx dated 28.05.2013 In Re: M/s GPT Infra Projects Ltd. and Order No. 97/ 2014-Cx dated 26.03.2014 In re : Sumitomo Chemicals India Pvt. Ltd. [2014(308) E.L.T.198(G.O.I.)] while deciding the issue Government, in its aforesaid Order discussed the provisions of Section 4(1)(a) of Central Excise Act, 1944, Rule 5 of Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 as well as the definitions of 'Sale' and 'Place of Removal' as per Section 2(h) and Section 4(3)(c)(i), (ii), (iii) of Central Excise Act, 1944 respectively, and observed as under:

"it is clear that the place of removal may be factory/warehouse, a depot, premise of a consignment agent or any other place of removal from where the excisable goods are to be sold for delivery at place of removal. The meaning of word "any other place" read with definition of "Sale", cannot be construed to have meaning of any place outside geographical limits of India. The reason of such conclusion is that as per Section 4 of Central Excise Act, 1944, the Act is applicable within the territorial jurisdiction of whole of India and the said transaction value deals with value of excisable goods produced/manufactured within this country.

Government observes that once the place of removal is decided within the geographical limit of the country, it cannot be beyond the port of loading of the export goods. It can either be factory, warehouse or port/Customs Land Station of export and expenses of freight / insurance etc. incurred upto place of removal form part of assessable value. Under such circumstances, the place of removal is the port/place of export since sale takes place at the port /place of export.

At para 9 of its Order dated 26.03.2014 in Re: Sumitomo Chemicals India Pvt. Ltd. [2014(308) E.L.T.198 (G.O.I.)], GOI held that

"9. Government notes that in this case the duty was paid on CIF value as admitted by applicant. The ocean freight and insurance incurred beyond the port, being place of removal in the case cannot be part of transaction value in terms of statutory provisions discussed above. Therefore, rebate of excess duty paid on said portion of value which was in excess of transaction value was rightly denied. Applicant has contended that if rebate is not allowed then the said amount may be allowed to be re-credited in the Cenvat credit account. Applicant is merchant-exporter and then re-credit of excess paid duty may be allowed in Cenvat credit account from where it was paid subject to compliance of provisions of Section 12B of Central Excise Act, 1944".

15. The facts of the present Revision Application being similar to the facts in the decision cited above, the ratio of the same is squarely applicable to this case. The place of removal has been extended upto the port of export in the case of export goods. Any expenditure incurred beyond the international borders cannot be a part of valuation under Central Excise Act, 1944 in view of the provisions of Section 4 of Central Excise Act, 1944 which stipulates that the jurisdiction of the said Act extends only within the territory of the whole of India and not beyond.

16. Government notes that in the case applicant has paid duty on CIF value which was declared as value in Central Excise Invoice for payment of duty. In view of position explained above, the freight & insurance expenses incurred

beyond place of removal cannot form part of transaction value. Government notes that in view of position explained above, the freight & insurance expenses incurred beyond place of removal cannot form part of transaction value. In this case the lower authorities has determined the FOB value as transaction value since goods stand sold at the port of export where possession of goods is transferred. Accordingly, Government holds that freight and insurance for transport of goods and other charges incurred beyond port of export cannot be part of the transaction value and therefore duty paid on the same cannot be rebated. As such, the rebate of duty paid on FOB value is rightly sanctioned and the excess paid amount is allowed as re-credit in the Cenvat credit account from where it was paid/debited, after appropriate verification by the jurisdictional officer.

17. In view of the above, Government finds no legal infirmity in the impugned Order-in-Appeal and hence upholds the same.

18. The revision application is, therefore, disposed of on above terms.

14/12/21

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

ORDER No. 897/2021-CX (WZ) /ASRA/Mumbai DATED 14.12.2021

To,
M/s. Accusynth Speciality Chemicals Pvt. Ltd.
Shivam Chambers, 106/108,
1st Floor, S.V.Road,
Goregaon, Mumbai-400 062

Copy to :

1. The Commissioner of GST & CX, Raigad Commissionerate.
2. The Commissioner, Central Excise, (Appeals) –II, 3rd Floor, GST Bhavan, BKC, Bandra (E), Mumbai-400051.
3. The Deputy / Assistant Commissioner (Rebate), Central Excise building, Plot no. 1, Sector-17, Khandeshwar, Navi-Mumbai -410206.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Notice Board.