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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.195/149/WZ/2018-RA/6110 Date of Issue: 31.10.2022

ORDER NO. 992/2022-CX (WZ) /ASRA/Mumbai DATED 28.10.2022 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 Nandan Exim Limited, Survey No.198/1, 203/2, Saijpur – Gopalpur, Pirana Road, Piplaj, Ahmedabad – 382405.
Respondent	:	Commissioner of Central Goods & Services Tax, Ahmedabad South Commissionerate, CGST & Excise Bhavan, Ambawadi, Ahmedabad – 380 015.
Subject	:	Revision Application filed under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. AHM-EXCUS-001-APP-010-2018-19 dated 20.04.2018 passed by the Commissioner (Appeals), Central Tax, Ahmedabad.

ORDER

The subject Revision Application has been filed by M/s Nandan Denim Limited (here-in-after referred to as 'the applicant') against the Order-in-Appeal dated 20.04.2018 passed by the Commissioner (Appeals), Central Tax, Ahmedabad which decided an appeal filed by the Department against the Order-in-Original dated 01.09.2017 passed by the original Adjudicating Authority, which in turn decided a rebate claim filed by the applicant.

2. Brief facts of the case are that the applicant had filed a rebate claim for Rs.4,10,992/- in respect of goods exported by them under Rule 18 of the Central Excise Rules, 2002. The said goods were cleared from the factory under ARE-1 dated 19.11.2015 and thereafter exported on 24.11.2015. The applicant submits that the Customs Authorities had allowed the consignment to be provisionally exported as they suspected mis-declaration and after due investigation/inquiry the Export Promotion [EP] copy of the Shipping Bill duly endorsed by the Customs Authorities was issued to them on 27.02.2017. The applicant thereafter filed the rebate claim in respect of the said consignment on 02.06.2017. A Show Cause Notice dated 06.07.2017 was issued to the applicant seeking to reject the rebate claims on the grounds that they were filed beyond the period of one year from the date of export and were hence time barred under Section 11B of the Central Excise Act, 1944. The Show Cause Notice was adjudicated by the original authority who relied on the decision of the Hon'ble High Court of Madras in the case of CCE vs Dorcas Market Makers (P) Ltd. [2015 (321) ELT 45 (Mad.)] to hold that the period of limitation prescribed under Section 11B of the Central Excise Act, 1944 is not applicable to a rebate claim filed under Rule 18 of the Central Excise Rules, 2002 and that notification no.19/2004-CE did not prescribe any time limit for filing of rebate claim and proceeded to sanction the rebate claimed by the applicant.

3. Aggrieved, the Department filed appeal before the Commissioner (Appeals) against the said Order-in-Original dated 01.09.2017 on the

grounds that the time limit of one year prescribed by Section 11B of the Central Excise Act, 1944 was mandatory and that a statutory authority could not traverse beyond the confines of the law and grant relief bypassing the bar of limitation. The applicant too filed cross objections challenging the grounds of appeal and also alleging that the appeal filed by the Department was time barred. The Commissioner (Appeals) vide the impugned Order-in-Appeal dated 20.04.2018 found that the appeal filed by the Department was within the time limit prescribed and relied upon, amongst other judgments, the decision of the Apex Court in the case of Mafatlal Industries Ltd vs UOI [1997 (89) ELT 247 (SC)] to hold that the rebate claims filed by the applicant was time barred. In view of the said finding, the Commissioner (Appeals) vide the impugned Order-in-Appeal dated 20.04.2018 set aside the Order-in-Original dated 01.09.2017 and allowed the appeal of the Department.

4. Aggrieved by the impugned Order-in-Appeal 20.04.2018, the applicant has filed the subject Revision Application on the following grounds:-

(a) The jurisdictional Assistant Commissioner, CGST, Ahmedabad was well justified in taking the view that Rebate claim was filed within one year from receiving EP Copy of Shipping Bill, without which Rebate claim could not be processed, even after provisional export of the said duty paid excisable goods;

(b) That the goods cleared for export from their factory on "Payment of duty" against ARE-1 No. 397 dated 19-11-2015 was sent to port of export, the Shipping Bill No. 4207404 dated 20-11-2015 was filed, but Customs Officers at the port suspected some unjustified mis-declaration as to quality or value and also decided to carry out enquiry; that the goods for export were allowed to be exported provisionally on 24.11.2015; but after investigation and inquiry, Export Promotion copy [EP Copy] of the said Shipping Bill was issued on 27.02.2017 by proper customs officers, which could be seen from the said EP copy enclosed; that they could file for rebate

within one year from the issue of the said EP copy; hence they were well within the time limit for claiming the said rebate;

(c) The Commissioner (Appeals) had not correctly appreciated that Para 4 of CBEC Circular No. 1/2011-Cus dated 04.01.2011 and Circular No.30/2013-Cus dated 05.08.2013, which were placed before him, have directed the field formations that finalization of export incentives should be done only after receipt of the test report/finalisation of enquiry; that the CBEC Circulars support the view that exports in question were provisional and Exports became final only on 27.02.2017 when the EP Copy was issued by the proper officers of Customs; that no such benefit of the said exports could have been claimed by them or allowed by revenue till EP Copy of said Shipping Bill was placed on record by them, which was issued by proper officers of customs on 27.02.2017 for exports provisionally allowed on 24.11.2015; that such EP Copy was issued on 27.02.2017 and Rebate claim has been filed on 02.06.2017 and hence the Rebate claim had been filed within one year from its due date; thus the allegation that the Rebate claim filed on 02.06.2017 was time barred, was not sustainable; they relied upon the decision of the Hon'ble High Court in the case of Banswara Syntex Limited vs UOI [2017 (349) ELT (90) (Raj)] and several other decisions of the High Courts in support of their case;

(d) The impugned Order-in-Appeal had also violated the principles of natural justice as the Commissioner (Appeals) had relied upon the letter dated 14.05.2018 of the Assistant Commissioner, authorized to filed the appeal, to accept the date of communication of the Order-in-Appeal as 31.10.2017 and not 01.09.2017 as mentioned in the appeal and that this fact was not communicated to them;

(e) That the application before the Commissioner (Appeals) was not maintainable on time limitation as the EA-2 was not filed by revenue within 60 + 30 days from Order-in-Original dated 01.01.2017 as required under Section 35 of the Central Excise Act, 1944 and that the Commissioner had not reviewed the said Order-in-Original within three months; that the appeal had been filed on 25.01.2018, after a period of 117 days from the Order-in-

Original; that the Commissioner (Appeals) could not correct the date of communication; that even assuming that the date of communication was 31.10.2017 the date of filing being 25.01.2018, there was a gap of 117 days which was not only beyond the prescribed 60 days for filing appeal but also beyond the condonable limit of a further 30 days; and that the Commissioner (Appeals) should not have condoned the delay in the absence of plea for condonation for delay and hence the appeal before the Commissioner (Appeals) was time barred and deserved to the rejected;

(f) That the Commissioner had not reviewed the impugned Order-in-Appeal within three months as provided for Section 35E(2) of the Central Excise Act, 1944 as the Order-in-Original dated 01.09.2017 was reviewed vide Review Order dated 17.01.2018 which was beyond the period of 3 month provided by the said section and hence the impugned Order-in-Appeal was erroneous to that extent; that the date of the Order-in-Original should be taken as the date for computing the time period as there was no provision for taking into account the date of receipt of the same in the RRA Section to be the proper date for computing the time period in question and hence the appeal was time barred;

(g) That technical interpretation of the export oriented schemes declared by the Government should be avoided and they should not be deprived of substantial benefits and that liberal interpretation is to be taken in such cases and relied upon the decision of the Supreme Court in the case of Suksha International vs UOI [1989 (39) ELT 503 (SC)] in support of their case;

(h) That the Order-in-Original was proper in allowing their rebate claim and should be upheld; they further submitted that:

(i) Exports made are not under any dispute, when the Rebate claim was filed;

(ii) They had manufactured goods out of inputs and had not taken credit of duty paid on inputs and service tax paid on input services used for manufacture of such goods exported;

(iii) It is not the case of Department that exports were not made or inputs and input services were not contained or used in the export product;

(iv) They had produced Invoices showing duty paid on goods and that duty was paid on the goods exported; that rebate was admissible on all goods manufactured & goods exported and that there was no restriction on admissibility of Rebate of duty paid on goods which were exported;

(v) They had substantiated that they had received remittance in respect of goods exported and hence they were eligible for the Rebate claimed in terms of Rule of the Central Excise Rules, 2002 as they had filed the claim for the same within one year from the receipt of the EP copy of the Shipping Bill;

In view of the above, the applicant prayed that the impugned Order-in-Appeal be set aside and the Order-in-Original allowing their rebate claim be upheld.

5. Personal hearing in the matter was held on 14.10.2022 and Shri P.P. Jadeja, Consultant, appeared online on behalf of the applicant. He submitted that the Department did not give the EP copy and that was the reason for the delay in filing the claim. He request that the time be computed from the day the EP copy was given to the applicant. He further submitted that neither the Order-in-Original was reviewed in time nor was the appeal filed in time before the Commissioner (Appeals), hence the said appeal was clearly time barred. He stated that he will file further submissions within a week. However, no submissions were received thereafter.

6. Government has carefully gone through the relevant case records available in the case files, the written and oral submissions and also perused the said Order-in-Original and the impugned Order-in-Appeal.

7. Given the facts of the case and the submissions of the applicant, Government notes that two issues for decision are:-

(i) Whether the appeal filed by the Department before the Commissioner (Appeals) is time barred ?

(ii) Whether the rebate claim filed by the applicant is hit by the limitation of time specified by Section 11B of the Central Excise Act, 1944 ?

8. Government notes that the applicant has contended that the Department filed the appeal against the Order-in-Original dated 01.09.2017 before the Commissioner (Appeals) on 25.01.2018, which is beyond the time limit specified by Section 35E of the Central Excise Act, 1944 and hence is time barred. Government finds that the Commissioner (Appeals), had held that time limit needs to be computed from the date of receipt of the said Order-in-Original in the office of the Commissioner who reviewed such order and found that the appeal was filed within the time limit prescribed, on the basis of a letter from the Superintendent (R.R.A.) CGST, Ahmedabad (South) Commissionerate, indicating that the impugned Order-in-Original was received in their office on 31.10.2017. Government finds that the chronology of events are as follows:-

- Order-in-Original dated 01.09.2017 sanctioning the rebate claim issued;
- Order-in-Original dated 01.09.2017 received in the Review Section of the Commissionerate on 31.10.2017, as indicated by the records maintained;
- Review Order No.23/2017 dated 17.01.2018 passed by the Commissioner against the said Order-in-Original;
- Appeal filed before the Commissioner (Appeals) on 25.01.2018.

Government finds that the above dates are not in dispute. Government notes that it is the case of the applicant that the period for computing the time limit for filing appeal should be computed from the date of the issue of

the Order-in-Original as against the contention of the Department that the same should be done from the date of receipt of the said Order-in-Original in the Review Section of the Commissionerate. Government finds that Section 35E of the Central Excise Act, 1944 provides for appeals to be filed before the Commissioner (Appeals) against an Order-in-Original. Government finds that Section 35E(3) of the Central Excise Act, 1944 provides that the Commissioner should pass an Order to this effect *"within a period of three months from the date of communication of the decision or order of the adjudicating authority."* Government finds that the law requires that a Commissioner should pass an Order to review a particular Order-in-Original within three months from the 'date of the communication' of the said Order-in-Original and not from the date of passing of the Order-in-Original as contended by the applicant. Government notes that in this case the impugned Order-in-Original dated 01.09.2017 was communicated to the office of the Commissioner on 31.10.2017, the Order for review was passed on 17.01.2018 and the appeal filed on 25.01.2018. Given the above, Government finds that the Review Order by the Commissioner and the appeal against the impugned Order-in-Original too, were filed within three months from the date of communication of the Order-in-Original to the office of the Commissioner. Thus, Government finds that the appeal against the impugned Order-in-Original was filed before the Commissioner (Appeals) within the time limit specified for doing so and upholds the finding of the Commissioner (Appeals) on this issue.

9. Government now proceeds to examine whether the rebate claim filed by the applicant was hit by the limitation of time in terms of Section 11B of Central Excise Act, 1944 as held by the Commissioner (Appeals) in the impugned Order-in-Appeal. Government notes that in this case the date of export is 24.11.2015 and the rebate claim was filed by the applicant on 02.06.2017. Government notes that the original rebate sanctioning authority had relied upon the decision of the Hon'ble High Court of Madras in the case of Dy. CCE vs Dorcas Market Makers (P) Ltd [2015 (321) ELT 45 (Mad)] to arrive at the finding that Rule 18 of the Central Excise Rules, 2002 and Notification no.19/2004 dated 06.09.2004, which laid down the

conditions, procedures and limitations for grant of rebate, did not prescribe any time limit for filing of a rebate claim. Having found so, Government notes, the original authority held that in any event the applicant could not be held at fault in this case as the EP copy of the Shipping Bill itself was endorsed by the Customs Authorities on 27.02.2017 and the rebate claim filed on 02.06.2017 and proceeded to sanction the rebate claim. While deciding the appeal against the said Order-in-Original, Government finds that the Commissioner (Appeals), relied on the decision of the Hon'ble Supreme Court in the case of Mafatlal Industries vs UOI [1997 (89) ELT 247 (SC)], amongst others, to hold that the limitation contained in Section 11B of the Central Excise Act, 1944 is absolute and hence the claim filed by the applicant was time barred.

10. Government finds that the issue of whether the time limit prescribed by Section 11B of the Central Excise Act, 1944 is applicable to claims for rebate is no more res integra and has been laid to rest by a number of decisions of the higher Courts. Government observes that the Hon'ble High Court of Madras, in a judgment subsequent to its decision in the case of Dy. CCE vs Dorcas Market Makers relied upon by the applicant, while dismissing a Writ Petition filed by Hyundai Motors India Limited [2017 (355) E.L.T. 342 (Mad.)] had upheld the rejection of rebate claims which were filed after one year from the date of export and held that the limitations provided by a Section will prevail over the Rules. Further, Government also notes that the Hon'ble High Court of Karnataka while deciding the case of Sansera Engineering Pvt. Ltd. Vs Dy. Commissioner, Bengaluru [2020 (371) ELT 29 (Kar.)], an identical case, had distinguished the decision of the Apex Court referred to by the applicant and had held as under:-

> *" It is well settled principle that the claim for rebate can be made only under section 11-B and it is not open to the subordinate legislation to dispense with the requirements of Section 11-B. Hence, the notification dated 1-3-2016 bringing amendment to the Notification No. 19/2004 inasmuch as the applicability of Section 11-B is only clarificatory.*
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> ***14.*** *It is not in dispute that the claims for rebate in the present cases were made beyond the period of one year prescribed under Section 11-B of the Act. Any Notification issued under Rule 18 has to be in conformity with Section 11-B of the Act.*
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> ***15.*** *The decision of Original Authority rejecting the claim of rebate made*

by the petitioners as time-barred applying Section 11-B of the Act to the Notification No. 19 of 2004 cannot be faulted with."

A Writ petition filed against the above decision was decided by a Larger Bench of the Hon'ble High Court of Karnataka in Sansera Engineering Limited vs Deputy Commissioner, LTU, Bengaluru [2021 (372) ELT 747 (Kar.)] wherein the Hon'ble High Court upheld the decision by the Single Judge in the above cited case with the following remarks :-

" A reading of Section 11B of the Act makes it explicitly clear that claim for refund of duty of excise shall be made before the expiry of one year from the relevant date. The time prescribed under Section 11B of the Act was earlier six months which was later on amended on 12-5-2000 by Section 101 of the Finance Act, 2000. Rule 18 of the Central Excise Rules and the Notification dated 6-9-2004 did not prescribe any time for making any claim for refund as Section 11B of the Act already mandated that such application shall be filed within one year. Section 11B of the Act being the substantive provision, the same cannot yield to Rule 18 of the Rules or the Notification dated 6-9-2004. As rightly held by the Learned Single Judge, the Notification dated 1-3-2016 was mere reiteration of what was contained in Section 11B of the Act, and therefore, the Law as declared by the Hon'ble Supreme Court in Uttam Steel (supra) is applicable to the facts of this case. In that view of the matter, the judgment of the Madras High Court in the case of Dorcas Market Makers Pvt. Ltd., (supra) is not applicable to the facts of this case. As a matter of fact, the Madras High Court in the case of Hyundai Motors India Ltd. v. Department of Revenue, Ministry of Finance reported in 2017 (355) E.L.T. 342 (Mad.) did not subscribe to the law declared in Dorcas Market Makers Pvt. Ltd., (supra) and held that the time prescribed under Section 11B of the Act is applicable.

13. *In view of the aforesaid, the Learned Single Judge had extensively considered the questions of law and the applicability of Section 11B of the Act and has rightly held that the claim of the appellant for refund was time-barred as it was filed beyond the period of one year. We do not find any justification to interfere with the findings of the Learned Single Judge. Hence, W.A. No. 249/2020 lacks merit and is dismissed."*

Government finds the above decision is squarely applicable to the issue on hand and finds that it relies on the decision of the Hon'ble Supreme Court in the case of UOI & Others vs. Uttam Steel Limited [2015 (319) E.L.T. 598 (S.C.)] to hold that the limitation of one year prescribed by Section 11B of the Central Excise Act, 1944 is applicable to claims for rebate. Thus, Government rejects the contention of the applicant that there is no time limit for filing a rebate claim and holds that the time limit prescribed by

Section 11B of the Central Excise Act, 1944 will be applicable in the instant case too. Having held so, Government now proceeds to examine whether the rebate claims filed by the applicant were within the prescribed time limit.

11. Government finds that the goods were exported on 24.11.2015 and the claim for rebate was filed on 02.06.2017. Government notes that the applicant has submitted that the Customs authorities suspected mis-declaration with respect to their consignment and had decided to carry out investigation and had in the meanwhile allowed provisional export of their goods. It is further submitted that the Customs authorities, after completion of such investigation, had issued the EP copy of the Shipping Bill. Government finds that the original authority has recorded that the EP copy of the Shipping Bill was endorsed by the Customs Authorities on 27.02.2017. Government finds that the applicant, in their cross objections to the appeal filed by the Department, had placed these facts before the Commissioner (Appeals), however, the Commissioner (Appeals) neither discussed the same nor has given any finding on the same. Government finds that the EP copy of the Shipping Bill is a mandatory document to be filed along with a claim for rebate for duty paid on exported goods and in this case it is a fact that the applicant was not provided a copy of the same till 27.02.2017 by the Customs Authorities. Government finds that the applicant was in no position to file a rebate claim with all the required documents, in the absence of receipt of the EP copy of the Shipping Bill from the Customs authorities. Government finds that an identical issue was decided by the Hon'ble High Court of Rajasthan in the case of Banswara Syntex Limited vs UOI [2017 (349) ELT 90 (Raj)]. The relevant portion is reproduced below:-

> *"According to learned counsel the rebate claimed was filed within a period of two months from the date of issuance of relevant shipping bill, thus, the rebate should have been awarded by the respondents. The submission advanced is substantiated by a Division Bench judgment of this Court in Gravita India Ltd. v. Union of India, reported in 2016 (334) E.L.T. 321 (Raj.). In the case aforesaid a Division Bench of this Court, while examining the same issue, held as under :-*
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> *"17. There is no quarrel with proposition that if Statute provided*

for limitation, it has to be adhered to. What however is being claimed by the petitioner is different. The question which arises in the present case is as to what should be the starting point for computation of this period of one year. We are persuaded to follow the view taken by the Gujarat High Court in Cosmonaut Chemicals, supra, that any procedure prescribed by a subsidiary legislation has to be in aid of justice and procedural requirements cannot be read so as to defeat the cause of justice. The claimant cannot be asked to tender deficient claim within limitation period and claim cannot be simultaneously treated as not filed till documents furnished, if the manual of supplementary instruction indicating that refund or rebate claim deficient in any manner to be admitted when delay in providing document is attributable to the Department. Where the lapse as to non-availability of requisite document is on account of Central Excise Department or Customs Department, this would be mitigating circumstance flowing from the aforesaid legislative scheme. Limitation is to be considered in the light of availability of requisite documents and should be taken to begin when documents necessary for substantiating the claim of refund are furnished by the department, which, in our considered view, should be the starting point for computation of limitation."

4. *In light of the judgment given by Division Bench of this Court in Gravita India Ltd. (supra), as per learned counsel appearing on behalf of the petitioner, the starting point for computation of limitation under Section 11B of the Act of 1944, would have started only from the date when necessary documents to substantiate the claim of refund were furnished to the petitioner.*

5. *Per contra, Shri Vipul Singhvi, learned counsel appearing on behalf of the respondents, states that as per Section 11B of the Act of 1944 refund of any duty of Excise could have been claimed by making application to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise before expiry of one year from the relevant date in such form and manner as may be prescribed and the application should have been accompanied by such documentary or other evidence including the documents referred to in Section 12A to establish that the amount of duty of Excise on such duty was collected or paid by the claimant. The petitioner in the instant matter failed to furnish the application to claim the rebate within a period of one year from the date of shipment i.e. 4-1-2007, hence, the rebate was rightly denied. Learned counsel, while relying upon a judgment of Privy Council in Pakala Narayana Swami v. Emperor, reported in (1939) 41 BOMLR 428, submitted that the language of Section 11B is very specific, clear and conveying only one meaning, therefore, it is not open for the Court to interpret the provision by taking into consideration the advantages and disadvantages of applying the plain meaning. According to learned counsel, this Court must declare the very conspicuous intention of the legislature i.e. the requirement of submitting application under Section 11B of the Act of 1944, within a period of one year from the date of shipment.*

6. *Having considered the arguments advanced, we are of the view that in the case of Gravita India Ltd. (supra) a Division Bench of this Court thrashed the entire issue in detail and the instant matter also deserves to be decided in the terms of the judgment aforesaid. In the*

case aforesaid it was held that the procedure prescribed by subsidiary legislation has to be in aid of justice and procedural requirements cannot be read so as to defeat the cause of justice. The claimant could have not been asked to tender a claim with deficiencies within the limitation period and claim could have not been simultaneously treated as not preferred till documents furnished, if the manual of supplementary instructions indicating that refund or rebate claimed deficient in any manner to be admitted when the delay is attributable to the Department.

7. *In the case in hand it is not in dispute that the shipping bill itself was delivered to the petitioner after a lapse of one year and the petitioner after having the same filed the application to have rebate at earliest. Even as per Section 11B of the Act of 1944, refund of any duty of Excise could have been claimed by making an application accompanied by such documents or evidence including the documents referred in Section 12A to establish that the amount of duty of Excise was collected or paid by the claimant. In absence of shipping bill it would have not been possible for the claimant to make an application in accordance with law to claim the rebate as per Rule 18 of the Rules of 2002. In view of it, we are of considered opinion that no justification was available with the respondents to reject the claim application without examining its merits."*

Given the above decision of the Hon'ble High Court, Government finds that the issue involved is not more *res integra*. As discussed above, Government finds that the applicant was not in a position to file a rebate claim with all the requisite documents till they received the EP Copy of the Shipping Bill from the Customs Authorities, which undisputedly was given to them on or after 27.02.2017 by the Customs Authorities. Thus, Government finds that the delay caused till 27.02.2017 is clearly attributable to the Department and hence, as held by the Hon'ble High Court in the decision cited above, the starting point for computation of limitation under Section 11B of the Central Excise Act, 1944 in this case will start from the 27.02.2017, i.e. the date on which the EP copy of the Shipping Bill was endorsed/given to the applicant by the Customs authorities. Government notes that the applicant had filed the rebate claim in question on 02.06.2017, which is well within the one year period stipulated by Section 11B of the Central Excise Act, 1944. In view of the above, Government finds that the rebate claim filed by the applicant will not be hit by the limitation of time and accordingly holds so. Given the fact that the subject rebate claim was rejected solely on the grounds of the same being hit by limitation of time, which has now been

found to be incorrect, Government holds that the applicant will be eligible to the rebate claimed by them.

12. The subject Revision Application is disposed of in the above terms.

28/10/22

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

ORDER No.992/2022-CX (WZ) /ASRA/Mumbai dated 28.10.2022

To,

M/s Nandan Denim Limited,
Survey No.198/1, 203/2, Saijpur – Gopalpur,
Pirana Road, Piplaj,
Ahmedabad – 382405.

Copy to:

1. Commissioner of CGST, Ahmedabad South Commissionerate, CGST & Excise Bhavan, Ambawadi, Ahmedabad – 380 015.
2. Commissioner (Appeals), Central Tax, 7th floor, GST Building, Near Polytechnic, Ambavadi, Ahmedabad – 380015.
3. Sr. P.S. to AS (RA), Mumbai.
4. Notice Board.