

- *Ceased file*

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX,
PLOT NO 6776 B-1, "SIDDHI SADAN" BUILDING,
NARAYAN UPADHYAY MARG,
BHAVNAGAR - 364 001.

F. No.V/15-10/Dem/HQ/2010-11

Date:- 31.10.2012

Passed by Shri Harcharan Singh, Additional Commissioner.

Order-in-Original No. 29/ADC/BVR/2012-13

Any person(s) deeming himself aggrieved by this order may appeal against this order to the Commissioner, Central Excise (Appeals), Central Excise Bhavan, Race Course road, Rajkot 364 001 within 60 days from the date of its communication. The appeal should bear a Court Fee stamp of Rs. 2.50 paise only.

The appeal should be filed in Form EA-1 in duplicate as per the provisions of Section 35(1) of the Central Excise Act, 1944 read with Rule 3 of the Central Excise (Appeals) Rules, 2002. It should be signed by the Appellants in accordance with the provisions of sub-rule (2) of Rule 3 of the Central Excise (Appeals) Rules, 2002.

- It should be accompanied with the following :
- Copy of appeal in duplicate.
- Copies of the order, one of which shall be certified copy of the order must bear a Court Fee stamp of Rs. 2.50 paise as per Schedule I to the Article of the Court Fee Stamp Act, 1870.

Sub:- Show Cause Notice No.V/15-10/DEM/HQ/2010-11 dated 18.05.2010.

Brief facts :

1.1 M/s GHCL, Sutrapada (hereinafter referred to as "the Noticee") are engaged in the manufacture of Soda Ash and Sodium Bicarbonate falling under Chapter heading 2836 20 10 of the First Schedule to the Central Excise Tariff Act, 1985 and are holding Central Excise Registration. The Noticee are availing the Cenvat credit on input, Capital goods and Input Services under the provisions of Cenvat Credit Rules, 2004 (hereinafter referred to as the "CCR, 2004").

1.2 It appeared the Additional Commissioner, Central Excise, Meerut-I has issued a show Cause Notice No. V(15)088/Adj/56/2009 dated 07.04.2010 to M/s Shree Dhanvarsha Steels Pvt Ltd. D-36-39, UPSIDC Industrial Area Jashodharpur, Kotdwar (hereinafter referred to as M/s SDPL, Kotdwar) proposing therein recovery of Central Excise duty amounting Rs. 22,30,766/- on the ground of illicit removal of excisable goods during the period 2004-05 to 2005-06 and the Noticee has also been made a party in the above Show Cause Notice on the ground that Commission paid by them to M/s SDPL, Kotdwar was not genuine.

1.3 In the background of above Show Cause Notice, the Noticee were requested by Superintendent, Central Excise, AR II, Veraval vide letter F. No. AR II/VRL/GHCL/Misc/2008-09 dated 12.04.2010 to reverse the Cenvt credit availed by them on the Commission paid to M/s SDPL, Kotdwar since the sales commission paid was not genuine. The Noticee vide their letter No. GHCL/Excise/10-11 dated 20.04.2010 have denied the reversal of Cenvat credit availed by them on the commission paid to M/s SDPL, Kotdwar. The Noticee, inter alia, furnished the details of Cenvat credit availed by them on commission paid to M/s SDPL, Kotdwar which in aggregate came to Rs. 7,64,521/- (Rs. 7,49,530/- Service tax + Rs. 14,991/- Edu. Cess).

1.4 The Additional Commissioner, Central Excise, Meerut-I had conducted a detailed inquiry and had issued above Show Cause notice dated 07.04.2011 to M/s SDPL, Kotdwar and the Noticee is a co-party therein. The relevant concluding para of the above Show Cause Notice is as under :

"thus it is clear from the statement dated 15.02.2010 of Shri Pradip Sarin, Senior Manager and an authorised person of M/s GHCL, Veraval, Gujarat that the transactions of substantial value and quantity attributed to M/s SDPL, Kotdwar in the capacity of 'Sales Promotion

Agent' are not genuine and are existing only in terms of particulars of commission amount paid in as much as the vital ingredients that are normally associated with such transactions are completely missing as is evident from his statement referred above. The fact is corroborated by the fact that the records, details etc. Associated with the transactions between the said two companies have not been produced before the department at any point of time of investigation, being carried out for the last two years and also did not provide against the specific requirement posed to M/s GHCL, Gujarat during the time of recording of the statement of Shri Pradip Sarin, Senior Manager and an authorised person of M/s GHCL, Veraval, Gujarat on 15.02.2010.

From the above it appears that M/s Shree Dhanvarsha Steels Pvt. Ltd. D-36 to 39 UPSIDC Industrial Area, Jashodharpur, Kotdwar did not conduct any 'Sales promotion' for M/s GHCL, Veraval, Gujarat appears to be adjustment of cash through cheques between the said two companies i.e. M/s Dhanvarsha and M/s GHCL, Veraval Gujarat. It appears that M/s GHCL, Veraval, Gujarat in order to inflate the expenditure in the balance Sheet have given an amount of Rs. 74,95,300/- towards commission to M/s Shree Dhanvarsha Steels Pvt Ltd. D-36 to 39, UPSIDC, Industrial Area, Jashodharpur, Kotdwar have booked this amount as 'other income' which appears to be a portion of adjustment of cash proceeds of clandestine sale of their finished goods in the F.Y. 2005-06."

1.5 From the above it appeared that the Noticee had wrongly availed the Cenvat credit under the category of 'Business Auxiliary Services' on the Commissions paid to M/s SDPL. Kotdwar and the Cenvat credit amount of Rs.7,64,521/- was recoverable from the Noticee. It further appeared that the Noticee had suppressed the facts from the Department and had mis-stated the fact about the genuineness of the commission paid to M/s SDPL, Kotdwar thereby the Noticee had violated the provisions of Rule 3,4 of Cenvat Credit Rules, 2004 with an intent to evade payment of Central Excise Duty. Therefore, Additional Commissioner, Central Excise Commissionerate, Bhavnagar issued a Show Cause Notice to No.V/15-10/Dem/HQ/2010-11 dated 18.05.2010 to the Noticee proposing the following actions :

- i) Recovery of Central Excise duty amounting to Rs. 7,64,521/- (Rupees seven lacs, sixty four thousand, five hundred and twenty one only) for wrong availment of Cenvat credit under the provisions of Section 11A of the Central Excise Act, 1944 read with Rule 14 of the Cenvat Credit Rules, 2004 ;
- ii) Imposition of penalty under Section 11AC of the Central Excise Act, 1944 read with Rule 15 of the Cenvat Credit Rules, 2004 ;
- iii) Recovery of interest under Section 11 AB of Central Excise Act, 1944.

2 Defence reply and personal hearing :

2.1 M/s GHCL, Veraval filed their written reply dated nil to the show cause notice dated 18.05.2010 mainly as under :

- 1 The Noticee are inter alia engaged in the manufacture of Soda Ash and Sodium Bi-Carbonate falling under Chapter heading 2836 20 10/ 20 and 2836 30 00 respectively of the First Schedule to the Central Excise Act, 1985. The Noticee are registered with Central Excise department having registration No. AAACG5609CXM001. The Noticee are selling their products into domestic market and export in the overseas markets. The Noticee avail the Cenvat credit in respect of inputs and capital goods and also avail the Cenvat credit for Service Tax paid on input services ;
- 2 The Noticee had engaged M/s Shree Dhanvarsha Steel Pvt Ltd (SDPL) for the procurement of orders and selling of soda ash manufactured by the Noticee. M/s Shree Dhanvarsha Steel Pvt Ltd procured orders for the Noticee and raised invoices for the quantity of soda ash the Noticee sold through it. Commission was paid to M/s Shree Dhanvarsha Steel Pvt Ltd at a rate which was fixed on per MT basis. Copy of invoices is enclosed and marked as **Annexure-1**. The Noticee paid the above mentioned commission along with applicable Service Tax and availed Cenvat credit of the Service Tax paid. The commission was paid by account payee cheque only ;
- 3 The additional Commissioner, Central Excise, Meerut -I had issued a Show Cause Notice dated 07.04.2010 to M/s Shree Dhanvarsha Steels Pvt Ltd and required them to show cause

as why duty of Rs 22,23,766/- should not be recovered from them from them on alleged illicit removal of excisable goods during Financial Year 2004-05 to 2005-06. A copy of the Show Cause Notice dated 07.04.2010 is enclosed as **Annexure-2** ;

- 4 The Noticee was also made a party to the above mentioned Show Cause Notice dated 07.04.2010. On the basis of the Show Cause Notice dated 07.04.2010 a letter dated 12.04.2010 was issued to the Noticee directing the Noticee to reverse the Cenvat credit availed for commission paid to M/s SDPL alleging that the sales commission was not genuine. A copy of the letter dated 12.04.2010 is enclosed and marked as **Annexure-3** ;
- 5 The Noticee denied the allegation and submitted details of Cenvat credit availed on commission paid to M/s Shree Dhanvarsha Steel Pvt Ltd vide their letter dated 20.04.2010 is enclosed and marked as **Annexure-4** ;
- 6 Based on two paras of the Show Cause Notice dated 07.04.2010 the present Show Cause Notice has been issued to the Noticee denying Cenvat credit of Service Tax o commission paid to M/s Shree Dhanvarsha Steel Pvt Ltd. The Show Cause Notice has also alleged that the Noticee suppressed the fact and misstated the genuineness of commission paid to M/s Shree Dhanvarsha Steel Pvt Ltd ;
- 7 On the basis of above the present Show Cause Notice has been issued to the Noticee proposing to deny the Cenvat credit of Rs 7,64,521/- under the provisions of Rule 14 of Cenvat Credit Rules, 2004 read with Section 11A of Central Excise Act, 1944. The Show Cause Notice also proposes to impose penalty under the provisions of rule 15 of Cenvat Credit Rules, 2004 along with interest under Section 11 AB of Central Excise Act, 1944 ;
- 8 At the outset, the Noticee deny all the allegations contained in the SCN as incorrect and unsustainable on the following which are independent and without prejudice to each other ;

2.2 Credit is admissible for the expenses paid for by the Noticee :

A.1 The Noticee submits that the noticee have paid commission to M/s SDPL. Invoice was raised for the commission and service was charged on the same. The commission was paid by cheque only. The Noticee submits copy of invoice enclosed and marked as Annexure-1. The Noticee further submits the copy of ledger and payment details of the commission. The details are enclosed and marked as Annexure-5.

A.2 The Noticee further submits that the Noticee had appointed M/s SDPL as commission agent. M/s SDPL procured orders for the Noticee and forwarded the same to the Noticee. The allegation that the transaction is not genuine is purely based on investigation carried out by Additional Commissioner, Meerut while issuing Show Cause Notice dated 07.04.2010. It was submitted at that time also that written agreement was not traceable being pertaining to very old period and that the orders were procured by M/s SDPL. Other documents as stated at para A.1 were submitted. However, the notice concluded that the transaction was not genuine. The transaction have been said to be a cash back transaction for adjustment of cash through cheques.

A.3 It is not in dispute that invoice was raised, payments made by cheque and cenvat availed only after paying for the commission. The only dispute is that the present show cause notice is doubting genuineness of transaction based on an investigation done by some other Commissionerate. The Noticee submits that no independent investigation has been carried by the Department before issuing the present show cause notice.

A.4 The Noticee submits that it is amply clear from the invoices and ledger that credit of service tax have been availed only after paying for it and **absence of any contract cannot lead to a conclusion that service was not availed and hence credit not available.** The Noticee has taken all reasonable steps before taking the Cenvat credit. The Noticee has a valid invoice, the expense has been paid for by cheque, the returns filed by the Noticee disclose that Cenvat credit availed by the Noticee.

A.5 The Noticee cannot be denied the Cenvat credit once the Noticee had paid for the expense by cheque and has a valid invoice for the same.

A.6 The Noticee relies on the judgement in the case of CCE Ludhiana Vs. Parmatma Singh Jatinder Singh Alloys Pvt Ltd. 2011 (266) ELT 67.

A.7 The Noticee further submits that the transaction has wrongly been said to be a transaction adjustment of cash through cheques and called a fake transaction. The Noticee submits that the Noticee has accounted for the transaction in its accounts and recorded it as an expense further M/s SDPL has also recorded the same as an income in its books of account. In no case the transaction be termed as an adjustment transaction. A cash transaction cannot be adjusted by cheque payments.

A.8 The Noticee further submits that in any case the fact of rendering of service cannot be questioned at the recipient's end. Such doubt has to be raised only against the service provider. The Noticee relied on the judgement in the case of **Carborandum Universal Ltd reported at 2009 (16) S.T.R. 181 (Tri-Chennai)**. In the case of **Manikgarh Cement Ltd** it was held as under :

"5. I have perused the case records and considered the submissions made by both the sides. It is not disputed that the appellants have paid the Service Tax on the impugned activity under "Management Consultant". The authorities seek to deny credit of Service Tax taken by the appellants on the ground that the impugned activity was not excisable to Service Tax. The same being specifically excluded under sub-section 108 of the Section 65 of the Finance Act, 1994.

6. I find that in the case of Carborandum Universal Ltd (Supra) cited by the learned Counsel, the Tribunal has considered a similar dispute. The Tribunal decided the dispute in favour of the assessee and held as follows:-

"As the respondents had paid the Service Tax on the basis of valid documents, its eligibility to such credit cannot be questioned on the basis that the assessment of the service by the Department at the end of the service provider was incorrect."

In the case of Koch-Glitch India Ltd (Supra), the Tribunal took a similar view relying on several earlier decisions of the Tribunal, cited by the appellants. The Tribunal accepted the argument of the appellants (herein that once duty was actually paid by the input supplier, recipient manufacturer was entitled to credit of the same irrespective of the fact whether such inputs were liable to duty or not. It was also held that though the decision cited related to dispute in a Central Excise case, the principle applied also to Service Tax cases.

7. I find merit in the arguments of the learned Counsel for the appellants. The impugned demand is of service tax paid by the appellants and credit of which was taken. The appellants have made a strong prima facie case against the demand confirmed and penalty imposed on them. Accordingly, it is ordered that there shall be complete waiver of pre-deposit and stay of recovery of the dues adjudged against the appellants pending decision in the appeal."

A.9 Thus in light of the above submission once the payment of service tax is not in dispute, invoice states a classification then cenvat credit cannot be disputed at recipient's end.

A.10 Alternatively the Noticee submits that the Noticee had a similar commission arrangement with M/s Raghuv eer Metals Industries Ltd where in the commission paid was Rs 300 per MT. A copy of the agreement is enclosed and marked as Annexure-6. Since the only dispute in the present case is that the transaction is being doubted for non availability of an agreement between M/s GHCL and M/s SDPL, it can be concluded on the basis of the agreement with M/s Raghuv eer Metals Industries Ltd that the amount that was paid to M/s SDPL was about the same that was paid to other service providers providing similar services. Thus non availability of agreement would not make any difference. In light of this submission also credit cannot be denied.

2.3 Penalty and interest is not imposable.

B.1 The show cause notice has proposed to impose penalty on the Noticee under Rule 15 of Cenvat Credit Rules, 2004 and proposed to impose interest under Rule 14 of the Cenvat Credit Rules read with Section 11AB of the Central Excise Act, 1944.

B.2 The Noticee submit that Rule 15(1) is invocable only where the Cenvat credit in respect of input or capital goods has been taken or utilised wrongly with the intention to evade the payment of excise duty.

B.3 The Noticee submit that they were of the bonafide belief that the Cenvat credit availed by them is legally admissible and there was no intention on the part of the appellants to evade the payment of excise duty.

B.4 The Noticee also rely on the decision of the Hon'ble Supreme Court in the case of Hindustan Steel Ltd vs. The State of Orissa reported in AIR 19870 (SC) 253. S regards the imposition of penalty it was held as under:

“But the liability to pay penalty does not arise merely upon proof of default in registering as a dealer. An Order imposing penalty for failure to carry out a statutory obligation is the result of quasi-criminal proceedings, and the penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the Statute.”

B.5 The basis of the above decision applies in all force to the present case. In the present case, there was neither any malafide intention nor was there any intention to evade payment of tax. In view of the foregoing submissions, not penalty is imposable.

B.6 The Noticee also submits that the penal provisions are only a tool to safeguard against safeguard of rules is also supported by the Statute. On this regard the Noticee submits that the penal provisions are invocable for serious offences where the cenvat credit has not been availed by reasons of fraud, collusion or any wilful misstatement or suppression of facts with intend to evade payment of duty.

B.7 It was held by the CESTAT at Bangalore in the case of Indian Oil Corporation Ltd vs. CCE, Vadodara that the imposition of penalty in terms of Section 11AC is not called for in the absence of fraud, mis-declaration, suppression of facts inasmuch as that section relates to penalty in cases involving fraud, mis-declaration, suppression of facts etc.

B.8 In the case of Tamil Nadu Housing Board vs. Collector of Central Excise Madras reported in 1994 (74) ELT 9 (SC) the Hon'ble Court has held that the exercise of proviso to Section 11A(1) is hedged on one hand with existence of such situations as have been visualised by the proviso by using such strong expression as fraud, collusion etc. And on the other hand it should have been with intention to evade payment of duty and that both must concur to enable the Excise Officer to proceed under this proviso, it should be proved that the assessee must be aware that the duty was leviable and it must deliberately avoid paying it. The Apex Court also held that penalty is not imposable when there is no intent to evade payment of duty.

B.9 The Noticee believe Cenvat credit availed by it is correct and in accordance with the provisions of the Rules and the Act. In the light of the above, neither did the Noticee indulge in evasion of any kind nor did the Noticee entertain any intention to commit any wrong.

B.10 In any case, Rule 15(1) and 15(2) deals credit availed on input and capital goods, therefore, penalty cannot be imposed under these rules. Rule 15(4) of the Cenvat Credit

Rules, 2004 deals with a situation where fraud, collusion, wilful mis-statement, suppression of facts are alleged then the provider of output service is liable to penalty. In the present case the Noticee is a manufacturer and hence not liable to penal action under 15(4). Therefore, penalty cannot be imposed under Rule 15(4) also. Therefore, penalty, if any, can be imposed under rule 15(3) wherein maximum provider of output service is penalty which can be imposed is Rs 2000/-. So penalty cannot be levied in excess of Rs 2000/- in any case.

2.4 Finally, the Noticee requested that the proceedings initiated in the above Show Cause Notice may be dropped and requested of an opportunity of personal hearing before the final decision in the matter.

2.5 A personal hearing was granted to the Noticee on 20.09.2012 wherein Shri Deepak Singhal, Senior Manager (Accounts) of the Noticee appeared before the adjudicating authority for personal hearing. He reiterated the written submission already submitted and had nothing more to add.

3 Discussion and findings :

3.1 I have carefully gone through the facts of the case, defence reply filed by the Noticee and all relevant documents placed in the file. On going through the facts of the case, I find that the Noticee are engaged in the manufacture of Soda Ash and Sodium Bicarbonate falling under Chapter heading 2836 20 10/20 and 2836 20 00 respectively of the First Schedule to the Central Excise Tariff Act, 1985 and are holding Central Excise Registration and the Noticee are also availing Cenvat credit as provided under Cenvat Credit Rules, 2004. It is alleged in the show cause notice that the Noticee have taken Cenvat credit of 'Sales Commission'. It is alleged in the Notice that M/s Shree Dhanvarsha Steel Pvt Ltd, Kotdwar (SDPL) were acting in the capacity of 'Sales Promotion Agent' on behalf of the Noticee and the transactions were not genuine and were existing only in terms of particulars of commission amount paid inasmuch as the vital ingredients that were normally associated were completely missing, therefore, the cenvat credit availed by the Noticee under the heading 'Sales Commission' was recoverable under the provisions of Rule 14 of the Cenvat Credit Rules, 2004 read with Section 11A of the Central Excise Act, 1944 along with interest under Section 11AB and imposition of penal action under Rule 15 of the Cenvat Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944.

3.2 Further, Additional Commissioner, Central Excise, Meerut-I has issued a Show Cause Notice No. V(15) 088/Adj/56/2009 dated 07.04.2010 to M/s Shree Dhanvarsha Steels Pvt Ltd, Kotdwar demanding Central Excise duty on alleged grounds of illicit removal of excisable goods during the Financial Year 2004-05 to 2005-06 and the Noticee have been made a party to the said show cause notice on the ground that Commission paid by the Noticee to M/s SDPL, Kotdwar was not genuine as M/s SDPL, Kotdwar did not conduct any 'Sales promotion' for Noticee and the transaction between two companies appeared to be adjustment of cash through cheques.

3.3 The Noticee have argued that they had appointed M/s SDPL, Kotdwar as a commission agent for them who procured orders and forwarded to them. For payment of commission, the invoices were raised and payments were made by cheques and Cenvat credit was availed only after paying for commission. They have submitted that there was a written agreement which not traceable being very old, however, they submitted a copy of termination of agreement dated 14.08.2005 between them and M/s SDPL to establish that there was an agreement between them. I find from the invoices and ledger that credit of Service Tax was availed only after paying for it and absence of any contract cannot lead to a conclusion that service was not availed and hence credit not available. I also find that the Noticee have availed Cenvat credit on the basis of a valid invoice for which expenses have been paid for by cheques and the same have been disclosed in the returns filed by them.

3.4 The Noticee have argued that they accounted for the transaction in their books of accounts and have recorded it as an expenses and M/s SDPL, Kotdwar have also recorded the same as income in their books of accounts, the transactions were through cheques only and in the absence of contrary evidence it cannot be termed as a fake transaction or adjustment of cash transaction. I find from ledger of relevant period that the payments of Sales Commission made to M/s SDPL, Kotdwar were through cheques only and in the absence of contrary evidence by the department, the transactions between the Noticee and M/s SDPL, Kotdwar were genuine transactions. Therefore, charge levelled in the show cause notice that the said transaction was fake and not genuine is not sustainable.

3.5 The Noticee have argued that they had a similar commission arrangement with M/s Raghuvir Metals Industries Ltd wherein the commission paid was Rs 300 per MT and the dispute in the present case is that the transaction is being doubted for non availability of an agreement between Ms GHCL and M/s SDPL and therefore it can be concluded on the basis of the agreement with M/s Raghuvir Metals Industries that the amount that was paid to M/s SDPL was about the same that was paid to other service providers providing similar services. I find that the Noticee had commission arrangement with M/s SDPL and M/s Raghuvir Metal Industries Ltd and the commission was paid at the agreed terms for procuring the orders for the Noticee and the payments of Sales Commission to M/s SDPL were made through cheques and it cannot be called an adjustment through cash transaction. Therefore, the doubt raised in the show cause notice for non availability of an agreement is not sustainable.

3.6 The show cause notice has proposed to impose penalty under Rule 15 of the Cenvat Credit Rules, 2004. The Noticee have submitted that the Rule 15(1) is invokable only where the Cenvat credit in respect of input or capital goods has been taken or utilised wrongly with the intention to evade payment of excise duty. I find that the Noticee were in bonafide belief that the Cenvat credit was legally admissible to them as there was no intention to evade the payment of excise duty, therefore, no penalty is imposable. Further, Rule 15(1) and 15(2) deal credit availed on input or capital goods or input services therefore penalty cannot be imposed under these Rules. Rule 15(3) of the Cenvat Credit Rules deals with a situation where fraud, collusion, wilful mis-statement, suppression of facts are alleged then the provider of output service is liable to penalty. I find that in the present case, the Noticee are a manufacturer and are not liable to penal action under Rule 15(3) of the Cenvat Credit Rules, 2004.

3.7 The Noticee have legally availed the Cenvat credit on sales commission as discussed in foregoing paras, the recovery of interest thereon under Section 11AB of the Central Excise Act, 1944 is not sustainable.

In view of the facts, evidences, discussion and findings I pass the following order.

ORDER

I drop the proceedings initiated under Show Cause Notice No.V/15-10/Dem/HQ/2010-11 dated 18.05.2010.

sd/-

(HARCHARAN SINGH)
ADDL.COMMISSIONER

By Registered Post A.D.

To,
M/s GHCL,
Sutrapada,
Veraval Kodinar Highway,
Taluka Veraval 362 275,
District Junagadh

Copy to :

- (1) Assistant Commissioner, Central Excise, Junagadh.
- (2) Superintendent of Central Excise, AR II, Veraval.
- ✓ (3) Guard File.

sd/-
27/10/2012
ADDL.COMMISSIONER