

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/15-093/DEM/HQ/2010-11

Date of order: -22.1.2013

Date of issue: - 23.1.2013

Passed by Shri Harcharan Singh, Additional Commissioner.

ORDER-IN-ORIGINAL NO. 36/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 three months from the date of receipt of the decision or order of adjudicating authority. 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 Appellants in accordance with the provisions of sub-rule (2) of Rule of the Central Excise (Appeals) Rules, 2002.

It should be accompanied with the following: -

1. Copy of appeal in duplicate.
2. Copies of the order in duplicate, 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.
3. Proof of payment of Central Excise duty, penalty, interest etc.

Sub: - Show Cause Notice No. V/15-09/DEM/HQ/2010-11 dated 19.4.2011.

Brief facts: -

1. M/s Shree Hari Steel Industries, Plot No. 70/71, GIDC, Vartej, Bhavnagar (hereinafter referred to as the "Noticee") are engaged in the manufacturing of MS round/ CTD bars and holding Central Excise Registration No. ALLF4655CXM001 under rule 9 of the Central Excise Rules, 2002.
2. On the basis of intelligence, a team of officers of Anti-evasion Branch, Central Excise Commissionerate, Hqrs, Bhavnagar searched the factory premises of the Noticee on 24.03.2009. During the course of search at the said unit, on verification of finished goods i.e. MS Round/CTD Bars in Daily Stock Account and finished goods lying in the premises, it was found that the quantity of 5.500 MT was found to be less in the factory premises as compared to the stock shown in the Daily Stock Account. During the course of search, one CPU which was used for preparing invoices and for maintaining stock position of raw materials as well as finished goods and other incriminating records including parallel invoices generated through CPU were placed in seizure.
3. A statement of Shri Bhola Mahto, contractor of scrap cutting working with the Noticee was recorded on 24.03.2009 under Section 14 of the Central Excise Act, 1944 wherein he inter alia stated that he was having contract with the Noticee where under he was to clean and cut raw materials i.e. Iron scrap under machine or by using a gas cutter and to stack the pieces near the furnace; that for this contract the charges were Rs 150/- PMTY; that the raw materials used in the rolling mill was MS plates, angles produced from ship breaking yard Alang/Sosiya, locally purchased HMS, unused Iron ingots or Runners/risers produced from other furnace units.
4. Shri Bhola Mahto produced (i) two notebooks maintained by Supervisor in which the accounts for the period September 2008 to December 2008 were recorded which included date, vehicle no. and weight, muster of labourers, wages paid to the labourers, expenditure etc (ii) one

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Muster Book maintained by Supervisor in which there are details of the Muster for the period 18.07.2008 to March 2009. (iii) One pocket book maintained by the Supervisor in which there were details of the vehicle No and weight for the period from 01.11.2008 to 11.12.2008.

5. A statement of Shri Banwarilal Chowdhry, a labour contractor working with the Noticee was recorded on 24.03.2009 in which he inter alia stated that he was working as a labour supplier in the re-rolling mills for the last eight years; that he provided labourers to feed the raw materials in the furnace, rolling of the hot materials and to stack manufactured goods; that he paid the labour charges to his labourers on the basis of the work done by them per hour and received payment from the owner of the factory on monthly basis as per the work done; that he earned labour contract with the Noticee since 09.10.2009; that since the commencement of labour contract, the manufacturing has been carried out on all days except on weekly off.

6. A statement of Shri Nagjibhai Jivrajbhai Dodiya, a partner of the Noticee firm was recorded on 24.03.2009 under Section 14 of the Central Excise Act, 1944 wherein he, inter alia, stated that he was doing business of manufacturing MS round / CTD bars for the last eleven years with two other partners; that he looked after all the dealings regarding purchase of raw materials as well as selling of the manufactured goods; that they had availed benefits of Notification no. 08/2003-CE dated 01.03.2003 in financial year 2008-09 and till date they had sold the manufactured goods totally valued at Rs 1,70,03,896/-; that he was present during the search of their factory premises on 24.03.2009 and he agreed with the facts mentioned in the Panchnama dated 24.03.2009; that he had perused the facts mentioned in statement of Shri Bhola Mahto, raw material cutting contractor and Shri Banwarilal Chowdhry, a labour contractor; that they generated the invoices and maintained statutory records in the computer which was seized on 24.03.2009; that the invoices were generated from computer programme prepared by Shri Milan Mehta of M/s Lotus Infosys, Bhavnagar; on inquiry about invoice no 64 dated 21.03.2009 addressed to M/s A.C. Enterprise, Sihor for 3.130 MTs of Steel bars and invoice no 64 dated 24.03.2009 addressed to M/s Keshav Steel Empire, Bhavnagar for 1.980 MTs of Steel bars which were seized, he stated that out of two invoices, invoice no 64 dated 24.03.2009 was correct invoice as they had cleared goods from their factory on the invoice dated 21.03.2009 and same was cancelled; that they were issuing parallel invoices of the same number to evade Central Excise duty and on receipt of the goods by the purchaser they used to cancel the invoices from their computer; that in fact they had sold the goods mentioned in both invoices; on inquiry about shortage of 5.500 MTs of manufactured goods in their factory he stated that they had sold the finished goods on cash basis to M/s A.C. Enterprise, Sihor without issuing invoice and without mentioning the same in Daily Stock Accounts(RG-1); on inquiry about invoice no 57 to 63 as there was an invoice no 56 dated 21.03.2009 and invoice no 64, he stated that he did not remember the details of those invoices but it was a fact that they had sold all the goods under invoices generated by them; on inquiry about majority goods sold to M/s A.C. Enterprise, Sihor he stated that the purchaser had provided a financial assistance to run the re-rolling mill, they supplied more goods to them without invoices in order to repay the financial assistance.

7. Business premises of M/s Laxmi Steel, 17, Lalchand Mansion, Danapith, Bhavnagar was searched on 01.04.2009 documents regarding illicit purchase of Steel bars from the Noticee as well as from M/s Laxmi Steel Traders, G.I.D.C. Chitra were seized.

8. A statement of Shri Popatbhai Karshan Zinzala, proprietor of M/s Laxmi Steel, Bhavnagar was recorded under Section 14 of the Central Excise Act, 1944 wherein he stated that he is a proprietor of the firm and doing the business for the last five to six years; that he purchased Steel bars from the Noticee and from M/s Laxmi Steel Traders, Chitra; on inquiry about an entry made on page no 3 of a book at sr no 1 of Annexure to the Panchnama dated 02.04.2009 he stated that it was regarding purchase of 2.785 MTs of Steel bars from the Noticee and its rate and payment particulars; on inquiry regarding slips shown at sr no 2 of Annexure, he stated that he had written particulars of purchase of 4.085 MTs and 5.048 MTs of Steel bars on 06.03.2009 and 13.03.2009 from the Noticee on cash basis for which he neither received Central Excise invoice nor did he demand the same and he had sold all goods to different firms on cash and he did not preserve or remember the details thereof.

9. A statement of Shri Rameshbhai Amardan Gadhvi, a clerk working with the Noticee was recorded on 08.04.2009 wherein he stated that he was looking after accounts work including Central Excise work; that he was operating the computer which was seized on 24.03.2009 and was examined on 06.04.2009, that the computer was used to prepare sales invoices for the goods cleared by the firm, to maintain statutory records of Central Excise and for accounting purpose; that on the instructions of Shri Nagjibhai Jivrajbhai Dodiya, the owner of the firm he manipulated invoices and generate double invoices of the same number as and when required.

10. A statement of Shri Yogeshbhai Chandulal, proprietor of M/s A.C. Enterprise, Sihor was recorded on 02.02.2009 wherein he stated that he was a registered dealer since May 2006 having Xentral Excise Registration No AHKPG9311K001 for dealing in Brass and Copper Scrap; that he was also doing sales and purchase of MS bars but he had no registration no; that he used to import Brass and Copper scrap also purchased shipbreaking scrap from Alang; that he purchase Steel bars from rolling mills of Sihor, Mamsa and Vartej; that he had not obtained a dealer's registration since it did not require Central Excise invoice; that he had purchased 3.0310 MTs of Steel bars valued at Rs 74,435/- and on receipt of the goods he returned the invoice no 64 dated 21.03.2009 to Shri Nagjibhai Jivrajbhai Dodiya as per his instruction; that he had purchased 55 MT of Steel bars on 24.03.2009 from them on cash basis and Central Excise invoice was not issued; that he purchased total 8.63 MTs of Steel bars on 21.03.2009 and 24.03.2009 from the Noticee and sold the same in retail; that he had purchased Steel bars from the Noticee under invoice no 59/23.03.2009 and 63/24.03.2009 and an entry was made in his purchase register.

11. A statement of Shri Hiteshbhai Shantibhai Dodiya, a partner of Noticee firm was recorded on 23.03.2009 wherein he interalia, stated that he was looking after the production of their factory; that the electricity consumption per metric ton was 1000 to 1200 units for manufacture of Steel bars in their factory and it depended on quality of steel plates for manufacture of Steel bars, size and quantity of bars, working capacity of the workers etc.; that he confessed that as per the Central Excise records, the manufacturing during the month of October 2008 and November 2008 was shown as Nil which was not correct; that the electricity consumption during July, August, September, December 2008 and January 2009 and February 2009 was 1175 units per metric ton; that electricity consumption during October 2008 was 38,720 units and in November 2008 it was 53,1854 units and considering the average production per month, the production during the month of October it was 33 MTs, in November 2008 it was 45.26 Mts of Steel bars and total 78.26 MTs of Steel bars were sold without payment of Central Excise duty, without issuing invoices and without mentioning in statutory records; on inquiry about the total receipt of raw materials during the month from July 2008 to December 2008 was 140.79 MTs whereas per records produced by Shri Bhola Mahto, a labour contractor, the total receipt was 1784.654 MTs, he showed his inability and stated that 90% Steel bars can be procured from the raw materials and from 1784.654 MTs of steel plates, there should be production of 1606.90 MTs of Steel bars.

12. Investigation carryout and scrutiny of incriminating records revealed the following:

- (i) Notice were engaged in manufacturing of CTD bars classifiable under CETH 72 from steel plates obtained from ship breaking;
- (ii) Noticee were using electric power for manufacturing of goods;
- (iii) Input-output ratio of raw materials and finished goods was 100 : 90;
- (iv) Noticee was using computer generated invoices for sale and dispatch of goods;
- (v) M/s A.C. Enterprise, Sihor had given financial assistance to the Noticee to run the rolling mill and in return they had to sell goods in cash without preparing invoices to them;
- (vi) Labour contractor was engaged for work of cutting of steel plates, rolling of hot materials and stacking of raw materials. Total receipt of raw materials during the month of July 2008 to December 2008 was 1784.654 MTs whereas it was declared as 170.79 MTs in statutory records by the Noticee;
- (vii) The program of the CPU installed in the Noticee's office was such that alteration could be made in the invoice serial number as well as other particulars meaning thereby that once the invoice was generated another invoice of the same serial number could be generated showing another party and quantity. Both partners of the

- Noticee and Computer operator had confirmed that the invoices were generated in this manner and after reaching the goods, invoices were either returned or destroyed;
- (viii) Monthly labour attendance ratio in the factory vis-a-vis quantity of production was not consistent;
 - (ix) Noticee had declared Nil production in its statutory records during October 2008 and November 2008 whereas as per records maintained by labour contractor and labourers they had attended the work in the factory during this period;
 - (x) The average electricity consumption per Metric ton during July 2008 to March 2009 is not justifiable and the same during October 2008 and November 2008 was 38,720 and 53,184 units respectively whereas no production was shown in their statutory records;
 - (xi) Total receipt of 1643.374 MTs of steel plates was not accounted for. 1487.666 MTs of Steel bars manufactured out of above raw materials were not available in the factory and appeared to have manufactured and cleared without accounting for, without assessing the excise duty, without payment of excise duty and suppressed of facts of clearance of finished excisable goods;
 - (xii) From the statements of the partners of the Noticee it was revealed that all day to day activities of purchase, sale, production, maintenance of records and other work were looked after by them and all activities were carried in their factory as per their direction and they were fully aware that they had purchased raw materials without entering in their books of account and manufactured and cleared clandestinely without accounting for the same in statutory accounts, without preparation of central excise invoice with intent to evade payment of central excise duty;
 - (xiii) From the statement of Shri Yogeshbhai Chandulal, proprietor of M/s A.C. Enterprise, Sihor it was revealed that they had purchased total 8.63 MTs of Steel bars valued at Rs 2,05,230/- on cash basis from Noticee on 21.03.2009 and 24.03.2009 which was without invoice and without mentioning in the daily stock account and without payment of duty;
 - (xiv) From the statement dated 02.04.2009 of Shri Popatbhai Zinzala, it was revealed that M/s Laxmi Steel, Bhavnagar had purchased 12.350 MTs of Steel bars valued at Rs 3,15,725/- on cash from the Noticee without asking for central excise invoice and without payment of central excise duty.

Therefore, it appeared that the Noticee had removed 1500.016 MTs of Steel bars during July 2008 to December 2009 under sales invoices which were fraudulently generated in their computers, without accounting for in their records, without assessing the central excise duty, without payment of central excise duty and by suppressing fact of manufacture and clearance of finished excisable goods of 1500.016 MTs of Steel bars valued at Rs 5,15,21,475/- and appeared to have contravened following provisions of rules as under :

- (i) Rule 4 read with Rule 8 of Central Excise Rules, 2002 inasmuch as they failed to pay Central Excise duty on removal of goods cleared from their registered factory;
- (ii) Rule 11 of Central Excise Rules, 2002 inasmuch as they failed to prepare any sale invoice for finished excisable goods of 1500.016 MTs found to be illicitly removed from their factory;
- (iii) Rule 6 of the Central Excise Rules, 2002 inasmuch as they failed to assess the duty payable on the excisable goods cleared by them ;
- (iv) Rule 10 of Central Excise Rules, 2002 inasmuch as they failed to maintain the daily stock account properly in respect of excisable goods weighing 1500.016 MTs of Steel bars ;
- (v) Rule 12 of Central Excise Rules, 2002 inasmuch they failed to show the production and removal of excisable goods i.e.1500.016 MTs of Steel bars in their monthly/quarterly returns;
- (vi) Noticee have committed an offence under Rule 25(1) (a), (b) and (d) of Central Excise Rules, 2002 and had rendered themselves liable to penal action under rule 25(1) of Central Excise Rules, 2002 and excisable goods i.e. 1500.016 MTs of Steel bars valued at Rs 5,15,21,475/- found to have been removed clandestinely and not accounted for in their daily stock account register were liable to confiscation under Rule 25(1) of Central Excise Rules, 2002.

- (vii) It was established that they had suppressed the facts from central excise department regarding manufacture and removal of 1500.016 MTs of Steel bars with intention to evade payment of Cenvat and therefore extended period as contemplated in Section 11A(1) of Central Excise Act, 194 was invokeable for recovery of the duty along with penal action on the Noticee, each partners and co- Noticees under Rule 26.

13. Therefore, Additional Commissioner, Central Excise Commissionerate, Bhavnagar issued a show cause notice no. V/15-09/Dem/Hq/2010-11 dated 19.04.2011 to the Noticee and co-Noticees proposing following actions:

- (i) Recovery of central excise duty amounting to Rs 42,45,369/- (Rupees forty two lac, forty five thousand, three hundred and sixty nine only) (Annexure I) under the provision of Section 11A of Central Excise Act, 1944;
- (ii) Imposition of penalty under the provision of section 11AC of Central Excise Act, 1944 read with rule 25 of Central Excise Rules, 2002;
- (iii) Imposition of penalty on Shri Nagibhai Jivrajbhai Dodiya and Shri Hiteshbhai Shantilal Dodiya both partners of the Noticee firm and M/s A.C.Enterprise, Sihor and M/s Laxmi Steel, Bhavnagar under provision of rule 25 of the Central Excise Rules, 2002.

14. Defence reply and personal hearing: -

14.1 Noticee did not file their reply in spite of providing photo copies of the required documents as intimated by this office letter dated 30.06.2011. Co-Noticee M/s Laxmi Steel, Bhavnagar filed their reply mainly stating as under: -

- (i) They had purchased only 12.350 MTs MS bars from the Noticee. They were bona fide buyer and had no knowledge that the goods purchased were cleared without payment of central excise duty; that they had purchased the in question in open market and it is beyond one's imagination that the goods were being sold without payment of excise duty in marker; that no knowledge can be attributed to them as provided under Rule 26 of Central Excise Rules, 2002 merely because they had purchased goods without coverage of central excise documents and as such imposition of penalty is not justified and they relied on the following judgements in support of their case: -
 - a) Sterlite Optical Technologies Ltd Vs CCE, Aurangabad – 2005 (188) ELT 210 (Tri-Mum);
 - b) Rakesh Navinbhai Shah Vs CCE , Mumbai-I 2005 (187) ELT 211 (Tri-Mum).

Personal hearing opportunity was afforded to the Noticee on 21.09.2012 and 17.12.2012 wherein Shri N.K. Maru, a consultant on behalf of the Noticee appeared on 28.12.2012 appeared before the adjudicating authority and reiterated submission made earlier dated nil already submitted in September 2011 and furnished its copy and submitted that case may be decided on the basis of further submission dated 28.12.2012.

15. Discussion and findings :

15.1 I have carefully gone through the facts of the case, defence reply filed by the Noticee and co-Noticee and all the relevant documents place in the file. On going through the facts of the case, I find that the Department has issued a show cause notice dated 19.04.2011 to the Noticee proposing to recover the central excise duty of Rs 42,45,369/- under Section 11A of Central Excise Act, 1944 on clandestine removal of excisable goods i.e. 1500.016 MTs of Steel bars valued at Rs 5,15,21,475/- which were removed without payment of excise duty, without issue of invoice and without assessment and filing of returns during the period July 2008 to December 2009 and imposition of penalty on both partners of the Noticee under the provision of Rule 26 of Central Excise Rules, 2002. The show cause notice has also proposed imposition of penalty on M/s A.C. Enterprise, Sihor and M/s Laxmi Steel, Bhavnagar under provision of Rule 26 of Central Excise Rules, 2002.

15.2 The investigation concluded has revealed that the Noticee were engaged in manufacturing of CTD bars classifiable under CETH 72 of the First Schedule to the Central Excise Act, 1944 and steel plates obtained from ship breaking. The statement of Shri Bhola Mahto, a contractor of scrap materials working with the Noticee has revealed that the receipt of raw materials during July 2008 to December 2008 was 1784.654 MTs while it was declared only 140.79 MTs in statutory records. The CPU was so manipulated that once an invoice was generated, another invoice of the same number could be generated showing another party and quantity, this modus operandi was confirmed by other partners of the Noticee and its computer operator. It was also revealed that the goods after reaching its destination, the invoice was returned or destroyed. Further, against the total receipt of 1643.374 MTs of Steel plates were not accounted for in statutory records and 1487.666 MTs of Steel bars manufactured out of above raw materials were also not available in the factory. The statements of both partners of the Noticee have confirmed that they were aware of the receipt of raw material and removal of finished goods without accounting for in their statutory records and without payment of central excise duty, without issue of sales invoices. M/s Laxmi Steel, Bhavnagar had purchased 12.350 MTs of Steel bars valued at Rs 3,15,725/- from the Noticee without asking for its central excise invoice. Similarly, M/s A.C. Enterprise, Sihor had purchased 8.63 MTs of Steel bars valued at Rs 2,05,230/- without issue of invoice and without payment of central excise duty. In the result, the Noticee had manufactured and removed finished excisable goods 1500.016 MTs Steel bars during the period from July 2008 to December 2008 and in March 2009 without accounting for in their statutory records, without assessing and without payment of excise duty. I also find that the Noticee have suppressed the facts of manufacture and clearance of finished excisable goods i.e. 1500.016 MTs. of steel bars valued at Rs 5,15,21,475/-, therefore extended period under Section 11A for recovery of duty is rightly applicable in this case.

15.3 The investigation has also revealed that the Noticee have not maintained the statutory records, not paid central excise duty on the removal of finished goods, therefore, they have contravened Rule 4 read with Rule 8 of the Central Excise Rules, 2002. I find that the Noticee have failed to prepare invoice for finished goods i.e. 1500.016 MTs of Steel bars as required under Rule 11 of the Central Excise Rules, 2002. The Noticee have failed to assess the central excise duty on the finished goods removed by them thereby they have contravened Rule 6 of the Central Excise Rules, 2002. I find that the Noticee have not maintained daily stock account register in Form RG-1 Register in respect of production of 1500.016 MTs of finished excisable goods thereby they have contravened Rule 10 of the Central Excise Rules, 2002 and the Noticee have also contravened provision of Rule 12 of the Central Excise Rules, 2002 by not showing the removal of finished goods in monthly/quarterly returns. Therefore, for all the acts of omission and commission, the Noticee are liable for penal action under Rule 25(1) of the Central Excise Act, 1944.

15.4 I find that Shri Nagjibhai Jivrajbhai Dodiya and Shri Hiteshbhai Shantilal Dodiya, both partners of the Noticee firm in their statement have confessed that they were fully aware of the fact that they had purchased raw materials without entering in their books of account and had manufactured and cleared the finished excisable goods clandestinely without accounting for the same in statutory records, without preparation of central excise invoice with an intent to evade payment of central excise duty and had collected payment thereof in cash, therefore, both are liable for penal action under the provisions of Rule 26 of the Central Excise Rules, 2002.

15.5 The investigation has revealed that M/s A. C. Enterprise, Sihor had purchased 8.63 MTs of Steel bars valued at Rs 2,05,230/- on cash basis from the Noticee without the cover of invoice and without payment of Central Excise duty, therefore, they are liable for penal action under the provision of Rule 26 of the Central Excise Rules, 2002.

15.6 I also observed that M/s. Laxmi Steels, Bhavnagar has purchased 12.350 MTs of Steel Bars valued at Rs. 3,15,725/- on cash basis from the Noticee without Central Excise duty and invoice, therefore, they are liable to penal action under the provision of Rule 26 of the Central Excise Rules, 2002.

In view of the facts, evidence, discussion and findings I pass the following order:

ORDER

1. I confirm Central Excise duty of Rs. 42,45,369/- (Rupees forty two lacs, forty five thousand, three hundred and sixty nine only) under the provision of Section 11A of the Central Excise Act, 1944 along with interest on the above confirmed amount under the provisions of Section 11AB / 11AA of the Central Excise Act, 1944 on M/s Shree Hari Steel Industries, Bhavnagar.
2. I impose penalty of Rs 42,45,369/- (Rupees forty two lacs, forty five thousand, three hundred and sixty nine only) under the provision of Section 11AC of the Central Excise Act, 1944 read with Rule 25 of the Central Excise Rules, 2002 on M/s. Shree Hari Steel Industries, Bhavnagar.
3. I impose penalty of Rs 3,00,000/- (Rupees three lacs only) on Shri Nagjibhai Jivrajbhai Dodiya, a partner of M/s Shree Hari Steel Industries, Bhavnagar under the provision of Rule 26 of the Central Excise Rules, 2002.
4. I impose penalty of Rs 3,00,000/- (Rupees three lacs only) on Shri Hiteshbhai Shantilal Dodiya, a partner of M/s Shree Hari Steel Industries, Bhavnagar under the provision of Rule 26 of the Central Excise Rules, 2002.
5. I impose penalty of Rs 1,00,000/- (Rupees one lakh only) on M/s A. C. Enterprise, Khodiwadli no Khancho, Kansara Bazar, Sihor under the provision of Rule 26 of the Central Excise Rules, 2002.
6. I impose penalty of Rs 1,00,000/- (Rupees one lakh only) on M/s Laxmi Steel, 17, Lalchand Mansion, Danapith, Bhavnagar under the provision of Rule 26 of the Central Excise Rules, 2002.

sd/-

(HARCHARAN SINGH)
ADDL. COMMISSIONER

To,

1. M/s Shri Hari Steel Industries,
Plot No. 70/71,
GIDC, Vartej,
Bhavnagar.
2. Shri Nagjibhai Jivrajbhai Dodiya,
Partner of M/s. Shri Hari Steel Industries,
Vartej, Bhavnagar.
3. Shri Hiteshbhai Shantilal Dodiya,
Partner of M/s Shri Hari Steel Industries,
Vartej, Bhavnagar
4. M/s A. C. Enterprise,
Khodiwadli no Khancho,
Kansara Bazar, Sihor.
5. M/s Laxmi Steel,
17, Lalchand Mansion,
Danapith,
Bhavnagar.

Copy to: -

1. Commissioner, Central Excise, Bhavnagar.
 2. Assistant Commissioner, Central Excise (AE), HQ, Bhavnagar.
 3. Assistant Commissioner, Central Excise, City Division, Bhavnagar.
 4. Superintendent, Central Excise, AR – II, City Division, Bhavnagar.
 5. Superintendent, Central Excise, AR – I, Sihor.
- ✓ Guard file.

[Signature]

28/1/2013

ADDL. COMMISSIONER