



- DAREE

केन्द्रीय उत्पाद शुल्क एवम सेवा कर आयुक्तालय , भावनगर
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX

प्लॉट नं. 6776-बी/1, 'सिद्धि सदन' बिल्डिंग,

PLOT NO. 6776/B-1, "SIDDDHI SADAN" BUILDING,

नारायण उपाध्याय मार्ग, भावनगर-364001

NARAYAN UPADHYAY MARG, BHAVNAGAR-364 001.

दूरभाष : (0278) 2523627 फैक्स : 0278-2513086

रजिस्टर्ड डाक पावती द्वारा

By R.P.A.D.

फाईल सं. V/15-14/Adj/DGCEI/HQ/2010

F. No.

आदेश की तारीख : 30/03/2012

Date of Order :

जारी करने की तारीख : 30/03/2012

Date of Issue :

पारितकर्ता

Passed by

श्री एन के भुजबल

SHRI N. K. BHUJABAL

आयुक्त , केन्द्रीय उत्पाद शुल्क एवम सेवा कर, भावनगर

Commissioner , Central Excise and Service Tax, Bhavnagar

मूल आदेश संख्या Order-in-Original No : 20 to 21/BVR/Commissioner/2012

1. आदेश की यह प्रति जिसको जारी किया गया है उनके व्यक्तिगत उपयोग के लिए निःशुल्क भेजी जा रही है ।

1. This copy of order is granted free of charges for private use of the person(s) to whom it is issued and sent.

2. यदि कोई व्यक्ति इस आदेश से स्वयं को असंतुष्ट अनुभव करता है , तो इस आदेश के विरुद्ध सीमा शुल्क , केन्द्रीय उत्पाद शुल्क एवं सेवा कर अपीलीय प्राधिकरण , ओ-20 , मेघानी नगर , नया मानसिक अस्पताल संकुल , अहमदाबाद को केन्द्रीय उत्पाद शुल्क अधिनियम की धारा 35-बी की उपधारा 1(a) की शर्तों के आधार पर अपील कर सकता है । धारा 35-बी (1) (परंतुक) (a) से (d) के अंतर्गत मामले जैसे कि हानि , छूट , बॉण्ड के अंतर्गत निर्यात , शुल्क क्रेडिट के मामले , आवेदन के पुनरीक्षण के मामलों में आवेदन भारत सरकार के संयुक्त सचिव , राजस्व विभाग , वित्त मंत्रालय , नई दिल्ली को बंधनकर्ता रहेगा ।

2. Any person(s) deeming himself aggrieved by this Order may appeal against this order to The Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench, Ahmedabad, O-20, Meghani Nagar, New Mental Hospital Compound, Ahmedabad, in terms of the provision of Section 35B(1)(a) of the Central Excise Act, 1944. If the case covered under the category specified in Section 35B(1) (Proviso) (a) to (d), i.e. Loss, Rebate, Export under Bond, duty credit cases, the Revision application shall lie to the Joint Secretary to the Government of India, Department of Revenue, Ministry of Finance, New Delhi.

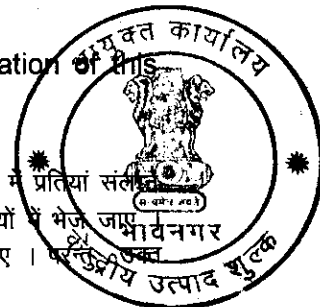
3. अपील फॉर्म E.A.-3 में केन्द्रीय उत्पाद शुल्क (अपील) नियम , 2001 के नियम 3 के उपनियम 2 में विनिर्दिष्ट व्यक्ति द्वारा की जानी चाहिए ।

3. The Appeal should be filed in form EA.-3. It shall be signed by the person as specified in Rule 3(2) of the Central Excise (Appeals) Rules, 2001.

4. केन्द्रीय उत्पाद शुल्क अधिनियम , 1944 की धारा 35-B के अंतर्गत अपील इस आदेश की प्राप्ति के तीन माह के अंदर दर्ज करवानी होगी ।

4. The appeal should be filed within three months from the date of communication of this order. (Section 35B of the Central Excise Act, 1944).

5. यह अपील चार प्रतियों में दाखिल की जाए और जिसके विरुद्ध अपील की गई है , उस आदेश की समान संख्या में प्रतियां संलग्न की जाए (इन में से कम से कम एक प्रति अधिप्रमाणित होनी चाहिए) । उक्त अपील के समर्थक सभी दस्तावेज चार प्रतियों में भेजे जाएं । उक्त अपील व्यक्तिगत रूप से रजिस्ट्रार के समक्ष प्रस्तुत की जाए या पंजीयक के नाम से रजिस्ट्री डाक द्वारा भेजी जाए । रजिस्ट्रार के कार्यालय में प्राप्ति की तारीख नियत अवधि में होगी ।



5. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (One of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate. The appeal shall be presented in person to the Register or sent by Registered Post addressed to the Registrar. But the date of receipt in office of the said Registrar in time or otherwise will be the relevant date for the purposes of limitation of time.

6. फीस का भुगतान न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के पक्ष में रेखांकित बैंक ड्राफ्ट द्वारा अधिनियम के प्रावधानों के अंतर्गत करना अपेक्षित है। यह ड्राफ्ट जहाँ पीठ स्थित है, किसी राष्ट्रीयकृत बैंक की किसी शाखा के नाम पर जारी किया जाए और उस उक्त अपील प्रपत्र के साथ डिमाण्ड ड्राफ्ट संलग्न किया जाना चाहिए।

6. The Fee is required to be paid as under through a cross Bank Draft in favour of the Assistant Registrar of Bench of the Tribunal on a branch of any Nationalized Bank located at the place where the Bench is situated and it shall be attached to the form of appeal.

- (क) जहाँ पर मांगा गया शुल्क ब्याज और दण्ड रूपए 50,00,000/- (रूपए पचास लाख) से ज्यादा हो, रु. 10,000/- (रूपए दस हजार)
- (a) Where the amount of duty and interest demanded and penalty is levied is more than ₹ 50,00,000/- (Rupees Fifty Lakhs), ₹ 10,000/- (Rupees Ten Thousand);
- (ख) जहाँ पर मांगा गया शुल्क ब्याज और दण्ड रूपए 5,00,000/- (रूपए पांच लाख) से अधिक हो लेकिन, रूपए 50,00,000/- (रूपए पचास लाख) से कम हो 5,000/- (रूपए पांच हजार)
- (b) Where the amount of duty and interest demanded and penalty levied is more than ₹ 5,00,000/- (Rupees Five Lakhs) but not exceeding ₹ 50,00,000/- (Rupees Fifty Lakhs), ₹ 5,000/- (Rupees Five Thousand);
- (ग) जहाँ पर मांगा गया शुल्क ब्याज और दण्ड रूपए 5,00,000/- (रूपए पांच लाख) अथवा कम हो, रूपए 1,000/- (रूपए एक हजार)
- (c) Where the amount of duty and interest demanded and penalty levied is ₹ 5,00,000/- (Rupees Five Lakhs) or less, ₹ 1,000/- (Rupees One Thousand);

7. इस आदेश की प्रतिलिपि पर न्यायालय शुल्क मुद्रांक अधिनियम, 1970 की अनुसूची 1 मद 6 के अंतर्गत निर्धारित 50 पैसे का न्यायालय शुल्क मुद्रांक (कोर्ट फी स्टाम्प) लगाया जाना चाहिए।

7. The Copy of this order attached therein should bear a Court fee stamp of 50 paise as prescribed under schedule 1 of Article 6 of the Court fee stamp Act, 1970.

8. उक्त अपील फॉर्म के साथ शुल्क / दण्ड की अदायगी का प्रमाण संलग्न किया जाना चाहिए।

8. Proof of payment of duty, penalty etc. should also be attached in original to the form of appeal.

9. अपील पर रु. 5 (रूपए पांच) का न्यायालय शुल्क मुद्रांक (कोर्ट फी स्टाम्प) लगाया जाना चाहिए।

9. Appeal should bear a Court Fee Stamp ₹ 5/-.

10. पूर्ण जानकारी हेतु केंद्रीय उत्पाद शुल्क (अपील) नियम, 2001 एवम CESTAT (कार्यविधि) नियम 1982 देखें।

10. Please refer to the Central Excise (Appeals) Rules, 2001 and the CESTAT, Procedure Rules, 1982 for complete details.

To,

- (1) **M/s. Somnath Auto Garage**
Mayur Market, Opp. Police Station,
Keshod..
- (2) **Shri Virabhai Ukabhai Myatra**

विषय : कारण बताओ नोटिस संख्या :

Subject: Show Cause Notice F. No. (i) DGCEI/AZU/36-104/2009-10 dated 22.12.2010 and (ii) DGCEI/AZU/36-01/2010-11 dated 01.04.2010 issued to M/s. Somnath Auto Garage and Shri Virabhai Ukabhai Myatra by the Additional Director General, DGCEI, AZU, Ahmedabad.



BRIEF FACTS OF THE CASE :-

M/s. Somnath Auto Garage, Mayur Market, Opp. Police Station, Keshod (hereinafter referred to as "M/s. Somnath" for the sake of brevity) are engaged in the manufacture of Three Wheeled Motor Vehicle used for transportation of goods, popularly known as "Chhakdo" (hereinafter referred to as "Chhakdo Rickshaw"), and falling under CETSH No. 8704 21 20 of the Central Excise Tariff Act, 1985, for which they are holding Central Excise Registration No. AAHFS3154JXM001.

2.1 An intelligence was gathered by the Directorate General of Central Excise Intelligence (DGCEI), Ahmedabad Zonal Unit (AZU), Ahmedabad that the manufacturers of three wheeled transport carriers commonly known as "Chhakdo Rickshaw" are evading payment of Central Excise duty by way of suppressing production and clandestine clearances. The said "Chhakdo Rickshaw" is not covered under Notification No. 08/2003-CE dated 01.03.2003 as amended. Therefore, the manufacturers are required to pay Central Excise duty from first clearance.

2.2 Based on the above intelligence, DGCEI conducted detailed investigation against the manufacturers of Chhakdo Rickshaw, including M/s. Somnath. The officers of DGCEI, AZU, Ahmedabad as well as officers of Central Excise Commissionerates conducted searches on 06.10.2009 at various premises of Chhakdo Rickshaw manufacturers, including the office premises of M/s. Somnath in the presence of two panchas and Shri Virabhai Ukaybhai Mytra, Partner of M/s. Somnath. The simultaneous search was also conducted at the factory premises of M/s. Somnath situated at Plot No. 7, Mayur Market, Keshod on 06.10.2009.

2.3 During the course of Panchanama, drawn at the factory premises of M/s. Somnath, one fully manufactured Chhakdo Rickshaw bearing Engine No. R9H268760 & Chasis No. SAGG/725/09 was placed under detention, as Shri Jitubhai Myatra, Authorised Person of M/s. Somnath present at the time of search could not produce any documents in respect of the said Chhakdo Rickshaw.

3.1.1 The Ministry of Road Transport & Highway, Govt. of India has enacted the Motor Vehicles Act in order to secure the safety of public in general, to maintain the safety standards of components fitted in various vehicles, other technical aspects and to check the emission of smoke, vapour etc. from the vehicles plying on roads. The respective State Governments ensure the compliance of the Central Motor Vehicle Act and Rules framed there under. Accordingly, the registration of vehicles with Regional Transport office is compulsory. The Govt. of Gujarat has established Regional Transport Office under the office of the Commissioner of Transport in different cities for the compliance of the Central Motor Vehicle Act and Rules framed there under. Section 39 of the Central Motor Vehicle Act, 1988 (herein after referred to as "CMV, 1988") stipulates that "No person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any public place or in any other place unless the vehicle is registered in accordance with Chapter IV and the Certificate of Registration of the vehicle has not been suspended or cancelled and the vehicle carries a registration mark displayed in the prescribed manner". Rule 42 of the Central Motor Vehicle Rules, 1989 (herein after referred to as "CMVR, 1989) stipulates that "No holder of a trade certificate shall deliver a motor vehicle to



purchaser without registration, whether temporary or permanent". Further, Rule 47 of the CMVR, 1989 stipulates the documents to be submitted for registration of vehicles, as described below :-

01. Sales Certificate in Form 21.
02. Valid Insurance Certificate.
03. Copy of the proceedings of the State Transport Authority or Transport Commissioner or such other authorities as may be prescribed by the State Government for the purpose of approval of the design in the case of a trailer or a semi trailer.
04. Original Sale Certificate from the concerned authorities in Form 21 in the case of Ex-army Vehicles.
05. Proof of address by way of any one of the documents referred to in Rule 4.
06. Temporary Registration, if any.
07. Roadworthiness Certificate in Form 22 from the Manufacturers (Form 22A from the body-builders).
08. Customs clearance certificate in the case of imported vehicles alongwith the licence and bond, if any, and
09. Appropriate fee as specified in Rule 81 of Central Motor Vehicle Rules, 1989.

3.1.2 Further, Rule 44 of CMVR, 1989 stipulates that "the registering authority shall before proceeding to register a motor vehicle or renew the certificate of registration in respect of motor vehicle, other than a transport vehicle, require the person applying for registration of the vehicle or, as the case may be, for renewing the certificate of registration to produce the vehicle either before itself or such authority as the state government may appoint in order that the registering authority may satisfy itself that the particulars contained in the application are true and that the vehicle complies with the requirements of this Act and the rules made there under. The above provision stipulates the need of production of vehicle before RTO authority for registration.

3.1.3 Rule 43 of CMVR, 1989 stipulates that "Notwithstanding anything contained in Section 40, the owner of a motor vehicle may apply to any registering authority or other prescribed authority to have the vehicle temporarily registered in the prescribed manner and for the issue in the prescribed manner of a temporary certificate of registration and a temporary registration mark".

3.1.4 The said rule further stipulates that a temporary registration made shall be valid only for a period not exceeding one month and shall not be renewable provided that where a motor vehicle so registered is a chassis to which a body has not been attached and the same is detained in a workshop beyond the said period of one month for being fitted, the period may, on payment of such fees, if any, as may be prescribed, be extended by such further period or periods as the registering authority or other prescribed authority as the case may be, may allow.

3.1.5 The term Chassis means the frame plus the "running gear" like engine, transmission, driveshaft, differential and suspension. A body which is usually not necessary for integrity of the structure is built on the Chassis to complete the vehicle. Commercial vehicle manufacturers may have "Chassis only" versions that can be outfitted with specialized bodies.



Chassis No. contains name of the manufacturer in short, Sr. No. of vehicle in a calendar year and year of manufacture. For illustration, in Chassis No. SAG/01/08, "SAG" represent name of manufacturer viz. Somnath Auto Garage, '01' shows the Sr. No. of vehicle manufactured in a calendar year and '08' shows year of manufacture.

4.2 The RTO registers the vehicle of those manufacturers who are having such certificate from ARAI, Pune. The certificate holders of ARAI, Pune can only issue Form 21 and Form 22, required for registration of Vehicles before RTO. In fact, the permission for the sale of said Chhakkado Rickshaws are given by the Commissioner of Transport, Gujarat Stat, Gandhinagar only after submission of the compliance certificate granted by ARAI as to the compliance of provisions of the Motor Vehicle Act, 1988 and the Rules in respect of Goods Vehicles.

4.3 The perusal of the certificate issued by ARAI, Pune, scanned image of which have been incorporated in show cause notice, revealed that it contained the base model. It also contained the details of Diesel Engine to be fitted in the Chhakkado Rickshaw. The certificate revealed that the Diesel Engine used is Greaves Cotton Ltd make GL-400 II A having power 5.5 KW @ 3600 rpm. Para 3 of the Certificate clearly indicated that the certificate is issued as per CMV Rule 126 to establish compliance with Central Motor Vehicles Rules, 1989 & shall not be construed as a certificate of compliance to any rules other than those listed in Annexure I & IA. It is also mentioned that the compliance to these rules has been verified based on use of specific components / parts / assemblies etc. It is specifically mentioned that "it is the vehicle manufacturer's responsibility to ensure fitment of same components / parts / assemblies etc. before submission of the vehicle for registration.

4.4 Para 4 of the Certificate stipulated that ARAI issue type approval certificate for vehicle / component / parts / assemblies etc. based on the document produced / submitted by the customer and on this basis, the vehicles are examined and if approved, the Certificate is issued. ARAI is no way responsible for any misuse of copying of any design / type / system in connection with entire vehicle / component / parts / assemblies. Breach of any statutory provision of Indian laws or laws of other country, will be the sole responsibility of the customer and ARAI shall not be liable for any claims or damages, made by the party, whatsoever, the customer shall alone be liable for the same, and undertake to indemnify ARAI in this regard. The ARAI has the right to initiate cancellation / withdrawal of the certificate of the issued, in case of any fraud, misrepresentation when it surfaces and comes in the knowledge of ARAI.

4.5 From the conditions listed in the Certificate granted by ARAI, it was evident that the vehicle manufacturer has to use the same components / parts / assemblies etc. prescribed in the Certificate issued by ARAI.

4.6 Based on the Certificate issued by the ARAI, the Commissioner of Transport recommends the said model for registration. The recommendation letter issued by the Joint Director of Transport Gujarat State, Gandhinagar is awarded to different RTOs / ARTOs in Gujarat. The said recommendation letter dated 03.02.2007 stipulates that the registration of vehicles in respect of Goods Vehicles, Transport Vehicles having been made by Somnath Auto Garage of Bansuri Diesel 3 Model (three wheeler goods carrier and variants) is permitted as the Certificate of Compliance of Bharat Stage II norms granted by ARAI vide their ARAI/CM VR/072/(589)1064 dated 12.01.2007.



4.7.1 All Chhakkado Rickshaw manufacturers who possessed requisite Certificate from ARAI, Pune have to declare production volume on regular basis to ARAI, Pune. The purpose of this declaration is to enable the agency to carry out verification regarding conformity of production (CoP) as per the specified periodicity under the law and to verify compliance to emission performance. Hence, the production declaration submitted by various manufacturers of Chhakkado Rickshaw to ARAI, Pune was called for vide letter F. No. DGCEI/AZU/12(4)29/2009-10 dated 03.11.2009. ARAI, Pune vide letter F. No. ARAI/HMR/Govt-Cofrr/09-10/11 dated 11.12.2009 submitted the details of Chhakkado Rickshaws, manufactured by various manufacturers, including M/s. Somnath. The details of production of Chhakkdo Rickshaws furnished by M/s. Somnath, in their half yearly return to ARAI, Pune for the period from 2005-06 to 2008-09 are as under :-

Year	1 st half	2 nd half
2005-06	---	80
2006-07	85	90
2007-08	---	---
2008-09	19	120

4.7.2 A perusal of the above figures revealed that M/s. Somnath had reported production figures of 80, 175 and 139 vehicles during the years 2005-06, 2006-07 and 2008-09 respectively. The scrutiny of Central Excise Invoices and ER-1 returns, which is discussed in latter part of show cause notice, revealed that during the period from October-2005 to September-2009, they had shown production of 515 Chhakkado Rickshaws. From the above, it was evident that they had not submitted correct figures to ARAI, Pune also. As against the manufacture and clearance of 1338 Chhakkado Rickshaw registered with various RTOs during the period 01.10.2005 to 06.10.2009, they had reported manufacture of 394 Chhakkado Rickshaws only to ARAI, Pune. The comparison of figures submitted to ARAI, Pune, figures of production mentioned in ER-1 returns and actual quantity of Chhakkado Rickshaw manufactured as per RTO details revealed that they had not disclosed correct figures to the Central Excise Department and ARAI, Pune. The figures of production and clearance submitted to Central Excise and ARAI, Pune are far lower than the actual quantity of vehicles manufactured and cleared by them. From the above, it was evident that M/s. Somnath had manipulated the figures of production and clearance and had submitted different figures to different agencies with malafide intentions.

5.1 The officers of DGCEI, Ahmedabad Zonal Unit (AZU), Ahmedabad as well as officers of Central Excise Commissionerates conducted searches on 06.10.2009 at various premises of Chhakkado Rickshaw manufacturers, including the office premises of M/s. Somnath. Simultaneous search was also conducted at the factory premises of M/s. Somnath.

5.2 During the course of Panchanama drawn at the factory premises of M/s. Somnath, one Chhakkado Rickshaw were placed under detention as Shri Jitubhai Myatra, authorized person of M/s. Somnath, present at the time of search could not produce any documents in respect of the said Chhakkado Rickshaw. The said Chhakkado Rickshasw was bearing Engine No. R9H 268760 and Chassis No. SAGG/725/09. Later on the said detained Chhakkado Rickshaw was placed under seizure vide Panchanama dated 11.01.2010. A Show Cause Notice DGCEI/AZU/36-01/2010-11 dated 01.04.2010 has been issued.



(i) confiscation of the said Chhakkado Rickshaw under Rule 25 of the Central Excise Rules, 2002, (ii) imposition of penalty under Rule 25 of CER, 2002 on M/s. Somnath and (iii) imposition of penalty under Rule 26 of CER, 2002 on Shri Virabhai Ukabhai Myatra, Partner of M/s. Somnath.

5.3 During the course of Panchanama drawn at the office premises of M/s. Somnath, the records / documents pertaining to M/s. Somnath were recovered. Shri Virabhai Ukabhai Myatra, Partner of M/s. Somnath informed the officers that M/s. Somnath is a partnership firm consisting of five partners. He also informed the officers that their factory is situated at Plot No. 7, Mayur Market, Keshod. Several records / documents were resumed under panchanama.

6.1 It is obligatory on the part of the vehicle manufacturers to obtain compliance certificate from ARAI, Pune under the provisions of Rule 126 of CMVR, 1989, as discussed in detail in para 4 supra. As the Chhakkado Rickshaw manufacturers have to comply with the provisions of CMVR, 1989, the manufacturers have to supply "Base Model" to the Automotive Research Association of India (ARAI), Pune for approval and obtain requisite certificate from ARAI, Pune. The ARAI, Pune approves the design of Chhakkado Rickshaw on the basis of Base Model supplied by the vehicle manufacturer. The Chhakkado Rickshaws are permitted to be manufactured only by those persons / firms who possess such certificate issued by Automotive Research Association of India (ARAI), Pune. The Certificate issued by ARAI, Pune is non-transferable and the certificate holder can only manufacture the vehicle approved by ARAI. The permission for the sale of said Chhakkado Rickshaws are given by the Commissioner of Transport, Gujarat State, Gandhinagar only after submission of the Compliance Certificate granted by ARAI. The RTO registers the vehicles of those manufacturers who are having such certificate from ARAI, Pune.

6.2 As per the provisions of CMVR, 1989, every manufacturer has to obtain compliance certificate from ARAI, Pune. The certificate is issued by ARAI under Rule 126 of CMV Rules. ARAI verifies the compliance to the above Rules, based on the use of specific components / parts / assemblies etc. The Certificate issued by ARAI stipulates that it is the responsibility of the manufacturer to ensure fitment of same components / parts / assemblies etc. before submission of the vehicle for registration.

6.3 The scrutiny of the certificate issued by ARAI, Pune to M/s. Somnath revealed that it is statutory requirement to use the diesel engine of Greaves Cotton Limited make GL-400 IIA having power 5.51 KW @ 3600 rpm for manufacture of Chhakkado Rickshaw. In the certificate, it is specifically mentioned that 'it is the vehicle manufacturer's responsibility to ensure fitment of same components / parts / assemblies etc. Before submission of the vehicle for registration'. In view of the above, the information regarding sale of Model GL-400 "Greaves" make diesel engine was gathered under summons proceedings from the various dealers. On the basis of data received from such different dealers, it was noticed that M/s. Somnath had purchased 786 approx. Nos. "Greaves" make GL-400 Model Diesel Engines from various dealers during the period from 2005-06 to 30.09.2009.

6.4 On the basis of data supplied by the various dealers, it was evident that M/s. Somnath had purchased 786 Nos. "Greaves" Make GL-400 Model Diesel Engines whereas as per the data supplied by RTO, the number of



manufactured by M/s. Somnath during the same period was 1338. Thus, looking into the huge difference between the Nos. of GL-400 engines purchased from the dealers and Nos. of vehicles registered with RTO, further investigation regarding use of diesel engines was carried out.

6.5 During investigation, it was revealed that M/s. Somnath had also used other Models of "Greaves" make diesel engines. Viz. Model Nos. G 1080, G 1450, G 1510, G 5520 etc. to manufacture Chhakkado Rickshaw. The data of various types of diesel engines sold to M/s. Somnath by the dealers of M/s. Greaves was gathered. On scrutiny of the said data, it was revealed that M/s. Somnath had also purchased other model of diesel engines. The investigation revealed that all the above models, except GL-400, are originally meant for water handling, agriculture or other purposes. The investigation also revealed that GL-400 is the only automobile engine model and other models are not automobile engines but are used for other purposes mentioned above.

6.6 Though ARAI, Pune had prescribed only Greave make GL-400 IIA Diesel Engine, the manufacturers had purchased and fitted various other models of "Greaves" make diesel engines as discussed hereinabove. The further investigation in the matter revealed that in addition to above models of Diesel Engines, the Chhakkado Rickshaw manufacturers had also used and fitted assembled diesel engines assembled by various local mechanics. The investigation also revealed that Model No. GL-400 is the only automobile Diesel Engine fit for vehicles. The other engine models are for the use of handling water for agriculture purpose and other purposes.

6.7 On going thorough the data of diesel engines supplied by various dealers, it was revealed that huge numbers of individuals have also purported to have purchased diesel engines in cash from the dealers. Further, it is also revealed that M/s. Somnath had instructed the dealers of diesel engines to prepare invoiced in the name of individuals and payment for such type of purchase have been made in Cash / DD by M/s. Somnath only.

6.8 The investigation also revealed that the manufacturers of Chhakkado Rickshaw have also used / fitted assembled diesel engines, which were assembled by the local mechanics by using engine body of M/s. Greaves and other locally procured parts. The investigation was extended to such mechanics who are engaged in the assembly work of such Diesel Engines. Statement of Shri Kasambhai Umarbhai Kaida, Proprietor of M/s. Kasam Auto Centre, Vijay Plot, Main Road, Sheri No. 11, Rajkot was recorded under Section 14 of CEA, 1944 on 12.05.2010. Shri Kasambhai in his statement had stated that he was engaged in the automobile assembly & repairing work. He further stated that he was mainly doing the work relating to diesel rickshaw, diesel engine and gear box. On being specifically asked, he stated that he assembles and repairs diesel engine fitted in the Chhakkado Rickshaw. He also stated that some times he purchased old diesel engine from the "kabadi" market and after fitting some new spare parts, he sold the same as new engines.

6.9 On being further asked, he stated that as he is having mastery / speciality in Diesel Engine fitting; that the chhakkado Rickshaw manufacturers purchases the necessary parts of diesel engines and give him the same for fitting / assembly work; that thereafter, he assembled the parts to prepare the diesel engine, for which he gets ₹ 750/-. He also stated that plate required to affix on diesel



engine for engine number and its manufacturers name & logo is available in local market and it is possible that Chhakkado manufacturers may be affixing such type of locally procured plates on the diesel engines assembled by him on their own.

6.10.1 M/s. Dattatrey Auto Centre situated at 8, Rajput Para, Opp. Lodhawad Police Station, Rajkot was engaged in the trading activity of spare parts of Chhakkado Rickshaw & Bullet. The premises of M/s. Dattatrey Auto Centre, Rajkot were searched by the officers of DGCEI, AZU, Ahmedabad under Panchanama dated 22.07.2010. During the search, the officers found one set comprising of name plate and monogram of M/s. Greaves Cotton & Co. Limited, which was placed under seizure.

6.10.2 Statement of Shri Mansukh Patel, Proprietor of M/s. Dattatrey Auto Centre, Rajkot was recorded under Section 14 of the Central Excise Act, 1944 on 22.07.2010. The statement was recorded in question-answer form, which is reproduced below :

Q.1. Please peruse the panchnama dated 22/07/2010 drawn at the premises of M/s. Dattatrey Auto Centre, Rajkot and please comment on the same.

A.1. I have gone through the panchnama date 22/07/2010 drawn at the premises of M/s. Dattatrey Auto Centre, Rajkot and agree to the facts contained therein I have remained present throughout the panchnama proceedings and in token of my agreement to the said panchahnama, I put my dated signature on the same.

Q.2. Please explain the business activities of M/s. Dattatrey Auto Centre, Rajkot.

A.2. I state that we are trading in spare parts of Bullets (two wheeler) and three wheeled motor vehicle commonly known as "Chhakkdo Rickshaw".

Q.3. Please peruse the monogram of M/s. Greaves Cotton & Co. Ltd. withdrawn from the premises of M/s. Dattatrey Auto Centre, Rajkot and please comment.

A.3. I state that such monogram were sold by us earlier. However, at present, we have discontinued to stock and sell such monograms.

Q.4. From where did you purchase such monograms of Greaves Cotton & Co ?

A.4. One person had come with such monograms to market the same. I had purchased the monograms from him. However, I do not know the name and address of the said person.

Q.5. What is the use of such monogram of M/s. Greaves Cotton & Co. Ltd. ?

A.5. I state that such monograms are used by local technicians who use such monogram to affix on the diesel engines locally assembled by them.

Q.6. Which parts are required for assembling the diesel engines?

A.6. The parts such as crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engines.



Q.7. Can you tell the costing of diesel engines locally manufactured by local technicians and cost of diesel engine of GL 400 model manufactured by M/s. Greaves Cotton Ltd.

A.7. The price of the GL-400 model engine is about Rs. 35000/- per engine. The cost of engine assembled locally is approximately Rs. 20000/- to Rs. 22000/- per engine.

Q.8 How the diesel engines manufactured by local technicians are cheaper than those manufactured by M/s. Greaves Cotton Ltd. ?

A.8. The local mechanics, who are engaged in the assembly business use some parts of Greaves Cotton & Co and some parts procure from local manufacturers in Rajkot. They use crank case of Greaves Ltd. and use other parts such as Crank Shaft, Cylinder Head, Connecting Rod, Cylinder, Housing, Piston etc. manufactured by local manufacturers.

6.11 Statements of various dealers of diesel engines have been recorded. The Proprietors / Partners of the dealers in their respective statements have admitted that in addition to 'Greaves' make model GL-400 diesel engines, they have also sold various other models of diesel engines to the manufacturers of chhakkdo rickshaw. They also deposed that the chhakkdo rickshaw manufacturers also use / fit assembled diesel engines, assembled by local mechanics. They also stated that the local mechanics use body of diesel engine of 'Greaves' and procure other parts of local market and prepare the diesel engines. The statements of dealers of diesel engines are discussed in the following paras.

6.11.1 Statement of Shri Kishor Gordhanbhai Chandra, Partner of M/s. New Chandra Motor Cycle House, situated near Town Hall, Jamnagar was recorded under Section 14 of Central Excise Act, 1944 on 23.07.2010. The said statement was recorded in question and answer form, which is reproduced below :-

Q.1 Please explain the business activities of M/s. New Chandra Motor Cycle House, Jamnagar.

A.1 I state that we are the authorized distributors of M/s. Greaves Cotton Ltd. and M/s. Royal Enfield. We stock and sell the spare parts including diesel engines of M/s. Greaves Cotton Ltd. and sell the spare parts of gear boxes of M/s. Royal Enfield. We are also trading in spare parts of Bullets (two wheelers) and three wheeled motor vehicle commonly known as "Chhakkado Rickshaws" manufactured by other manufacturers.

Q.2 Please give the data of sales engines during the period from 2005-06 to 2009-10 (upto Sept.09) to various manufacturers of "Chhakkado Rikshaws" by your firm.

A.2 The details of sales engines to various manufacturers of "Chhakkado Rickshaws" are as under :-



Sr. No.	Name of the manufacturers	Model No.						Total
		GL 400	5520	5530	1450	1510	1080	
01	Atithi Gokul Automobile Works, A'Bad.	298	0	0	6	2	14	320
02	Atul Auto Industries, Jamnagar.	28	0	0	4	0	4	36
03	Dilavar Auto Industries,	171	1	1	17	15	3	208
04	Five Star Auto Industries.	36	2	0	11	1	3	53
05	Hakikat Auto Industries	28	0	0	28	1	10	67
06	KISMAT Auto Industries	43	0	0	85	28	8	164
07	New Shreeji Engg. Works	319	0	9	9	0	13	350
08	Raj Auto Industries	193	5	1	32	1	6	238
09	Rajmandir Auto Inds.	43	0	0	0	1	7	51
10	Rajshree Auto Meche, A'bad.	97	0	0	1	0	0	98
11	Shri Ra Diesel Pvt. Ltd.	343	0	0	5	0	1	349
12	Shri Rajshakti Automobile Works,	133	0	0	2	0	0	135
13	Somnath Auto Inds.	34	1	0	1	0	2	38
14	Vaibhav Auto Inds.	63	0	1	6	2	3	75
15	Vishwakarma Engg. Works.	214	0	6	0	0	0	220

Q.3. As per ARAI norms, the manufacturers of three wheeled motor vehicles commonly known as "Chhakkdo Rickshaws" have to use only GL 400 diesel engines. But from the above, it is observed that you have sold engines of other models to said manufacturers. Please comment.

A.3. Though ARAI has authorized to use GL 400 diesel engines only in the "Chhakkdo Rickshaws", the manufacturers also use the diesel engines of other models.

Q.4. What is the cost of GL 400 diesel engines and what is cost of diesel engines of other models.

A.4. I state that the cost of GL 400, 1450, 1510, 1080 diesel engines is approx. Rs. 35,000/- whereas the cost of model No. 5520 is approx. Rs. 23,000/-.



Q.5 Are you selling the parts required for assembling of diesel engines ?

A.5 We also stock and sell all the parts of diesel engines manufactured by M/s. Greaves Cotton Ltd. only.

Q.6. Which parts are required for assembling the diesel engines ?

A.6 The parts such as crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engines.

Q.7 Can you tell who are assembling the diesel engines ?

A.7 I state Shri Kalubhai based at Rajkot, Shri Shivabhai based at Gondal and some other technicians based at Keshod are assembling the diesel engines.

Q.8 Can you tell the costing of diesel engines locally manufactured by local technicians.

A.8 The cost of engine assembled locally is approximately Rs. 20000/- to Rs. 21000/- per engine.

Q.9 How the diesel engines manufactured by local technicians are cheaper than those manufactured by M/s. Greaves Cotton Ltd. ?

A.9 The local mechanics, who are engaged in the assembly business use some parts of Greaves Cotton & Co and some parts of local manufacturers. They use crank case of Greaves Ltd. and use other parts such as crank shaft, cylinder head, connecting rod, cylinder, housing, piston etc. manufactured by local manufacturers.

6.11.2 Statement of Shri Pankaj Chhagnabhai Panara, Authorized signatory of M/s. Deepak Sales Agency, Junagadh was recorded under Section 14 of Central Excise Act, 1944 on 28.07.2010. The said statement was recorded in question and answer form, which is reproduced below :-

Q.1. Please explain the business activities of M/s. Deepak Sales Agency, Junagadh.

A.1. I state that I am a authorized Signatory of the company. My father, Shri Chhaganbhai Panara is the proprietor of the company. We are the authorized dealer of M/s. Greaves Cotton Ltd. and M/s. Royal Enfield. We stock and sell the spare parts including diesel engines of M/s. Greaves Cotton Ltd. and sell the spare parts of gear boxes of M/s. Royal Enfield pertaining to three wheeled motor vehicle commonly known as "Chhakkado Rickshaws" manufactured by other manufacturers.

Q.2 Please submit the details of sales of all type of engines during the period from 2005-06 to 2010-11 (upto June-2010) to various manufacturers of "Chhakkado Rickshaws" by your firm.

A.2 The details of sales of different type of engines to various manufacturers of "Chhakkado Rickshaws" will be submitted within two days.



Q.3 As per ARAI norms, the manufacturers of three wheeled motor vehicles commonly known as "Chhakkado Rickshaws" have to use only GL 400 diesel engines. But from the above, it is observed that you have sold engines of other models to said manufacturers. Please comment.

A.3. Though ARAI has authorized to use GL 400 diesel engines only in the "Chhakkado Rickshaws", the manufacturers also use the diesel engines of other models.

Q.4 What is the cost of GL 400 diesel engines and what is cost of diesel engines of other models.

A.4 I state that the cost of GL 400, 1450, 1510, 1080 diesel engine is approx. Rs. 33,000/- whereas the cost of Model No. 5520 is approx. Rs. 23,000/-.

Q.5 Are you selling the parts required for assembling of diesel engines ?

A.5 We also stock and sell all the parts of diesel engines manufactured by M/s. Greaves Cotton Ltd. only.

Q.6. Which parts are required for assembling the diesel engines ?

A.6 The parts such as crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engines.

Q.7 Can you tell who are assembling the diesel engines ?

A.7 I state Shri Kalubhai based at Rajkot, Shri Musabhai based at Dhoraji, mechanics based at Keshod etc. are assembling the diesel engines.

Q.8 Can you tell the costing of diesel engines locally manufactured by local technicians.

A.8 The cost of engine assembled locally is approximately Rs. 19000/- to Rs. 21000/- per engine.

Q.9 How the diesel engines manufactured by local technicians are cheaper than those manufactured by M/s. Greaves Cotton Ltd. ?

A.9 The local mechanics, who are engaged in the assembly business use some parts of Greaves Cotton & Co. and some parts of local manufacturers. They use crank case of Greaves Ltd. and use other parts such as crank shaft, cylinder head, connecting rod, cylinder, housing, piston etc. manufactured by local manufacturers.

6.11.3 Statement of Shri Maganlal Hansraj Dadhania, Partner of M/s. Swastik Electric Corporation, Keshod was recorded under Section 14 of Central Excise Act, 1944 on 28.07.2010. The said statement was recorded in question and answer form which is reproduced below :-

Q.1. Please explain the business activities of M/s. Swastik Electric Corporation, Keshod.



A.1. I state that I am one of the partners of M/s. Swastik Electric Corporation, Keshod. We are the authorized dealer of M/s. Greaves Cotton Ltd. and M/s. Royal Enfield. We stock and sell the spare parts including diesel engines of M/s. Greaves Cotton Ltd. and sell the spare parts of gear boxes of M/s. Royal Enfield pertaining to three wheeled motor vehicle commonly known as "Chhakkado Rickshaws" manufactured by other manufacturers.

Q.2 Please submit the details of sales of all type of engines during the period from 2005-06 to 2010-11 (upto June-2010) to various manufacturers of "Chhakkado Rickshaws" by your firm.

A.2 The details of sales of different type of engines to various manufacturers of "Chhakkado Rickshaws" will be submitted within two days.

Q.3 As per ARAI norms, the manufacturers of three wheeled motor vehicles commonly known as "Chhakkado Rickshaws" have to use only GL 400 diesel engines. But from the above, it is observed that you have sold engines of other models to said manufacturers. Please comment.

A.3. Though ARAI has authorized to use GL 400 diesel engines only in the "Chhakkado Rickshaws", the manufacturers also use the diesel engines of other models.

Q.4 What is the cost of GL 400 diesel engines and what is cost of diesel engines of other models.

A.4 I state that the cost of GL 400, 1450, 1510, 1080 diesel engine is approx. Rs. 33,000/- whereas the cost of Model No. 5520 is approx. Rs. 23,000/-.

Q.5 Are you selling the parts required for assembling of diesel engines ?

A.5 We also stock and sell all the parts of diesel engines manufactured by M/s. Greaves Cotton Ltd. only.

Q.6. Which parts are required for assembling the diesel engines ?

A.6 The parts such as crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engines.

Q.7 Can you tell who are assembling the diesel engines ?

A.7 I state that mechanics such as S/Shri Kalubhai, Rajkot, Shri Musabhai, Dhoraji, Hulabhai, Keshod & Abbas, Keshod are assembling the diesel engines. I also state that there are number of persons who assemble the diesel engines from local parts, but I do not remember the names of the such persons.

Q.8 Can you tell the costing of diesel engines locally manufactured by local technicians.

A.8 The cost of engine assembled locally is approximately Rs. 19000/- to Rs. 21000/- per engine.



Q.9 How the diesel engines manufactured by local technicians are cheaper than those manufactured by M/s. Greaves Cotton Ltd. ?

A.9 The local mechanics, who are engaged in the assembly business use some parts of Greaves Cotton & Co. and some parts of local manufacturers. They use crank case of Greaves Ltd. and use other parts such as crank shaft, cylinder head, connecting rod, cylinder, housing, piston etc. manufactured by local manufacturers.

6.11.4 Statement of Shri Prathmeshbhai Jitendrabhai Shah, Proprietor of M/s. Electro Trading Corporation, Ahmedabad was recorded under Section 14 of Central Excise Act, 1944 on 27.07.2010. The said statement was recorded in question and answer form, which is reproduced below :-

Q.1. Explain the activities of M/s. Electro Trading Corporation in detail. What is your role in the above firm ?

A.1. M/s. Electro Trading Corporation is engaged in the business of trading of automobiles parts such as diesel engines, pumps and spare parts thereof since last 20 years. M/s. Electro Trading Corporation is authorized dealer of M/s. Greaves Cotton Ltd. for sale of diesel engines and parts thereof. We also sale goods of other manufacturers such as pumps and spares of Tullu and Kirloskar brands. I am Proprietor of the firm and look after all the activities of the firm such as purchase, sales, marketing, collection of payment, accounts etc.

Q.2 Which models of diesel engines of Greaves Cotton Ltd. are traded by M/s. Electro Trading Corporation ? Give the details of spares of Greaves Cotton Ltd.

A.2. We purchase and sell different models of diesel engines and pump sets, purchased from M/s. Greaves Cotton Ltd. We sell diesel engines of model Nos. GL 400 BS-II, 1510, 1450, 1080. We also sell pump sets of model No. 5520 and 5530. We sell al the spare of diesel engines and pump sets.

Q.3 Is there any sister concern firm ? If yes, give the details thereof.

A.3 We had one sister concern trading firm in the name and style of M/s. Shah & Sons, Near Zakariya Masjid, Relief Road, Ahmedabad. M/s. Shah & Sons was engaged in the business of trading of diesel engines, pump sets and part thereof. The said firm has been closed since last 4 years. I was Proprietor of the said firm and all the work of the said firm was looked after by me.

Q.4 Who are the main buyers of your firm ?

A.4 The main buyers of the diesel engines and pump sets are the manufacturers of Chhakado rickshaws in the State of Gujarat. In addition to above the pump sets and engines are also purchased by other buyers also.

Q.5 Do you sell the diesel engines and pump sets directly to the Chhakkado rickshaw manufacturers ?

A.5 We sell the diesel engines and pump sets directly to the chhakado rickshaw manufacturers. However, some time we also sell the engines / pump buyers of chhakado rickshaw.



Q.6. How the payment of the goods is received ?

A.6 The payment of the goods sold by us is received through cheques. However, sometimes, the payment is also received in cash and through DD also.

Q.7 Please give the details of sale of diesel engines and pump sets sold during the period from 2005-06 to 2010-11 (upto June, 2010) to various manufacturers of "Chhakkdo Rickshaws" and other buyers by your firm.

A.7 I have already submitted the above details in respect of both the firms for the period 2005-06 to 2009-10 (upto Sept). The remaining details for the period Oct. 2009 to June, 2010 will be produced in 2-3 days time.

Q.8 The details of sale of diesel engines and pump sets submitted by you reveals that you he sold various models of diesel engines and pumpsets such as GL 400 BS-II, 1510, 1450, 1080, pump sets of Model Nos. 5520 and 5530 to different chhakado rickshaw manufacturers. As per ARAI norms, the manufacturers of three wheeled motor vehicles commonly known as "Chhakkdo Rickshaws" have to use only GL 400 BS-II diesel engines in the chhakdo rickshaws. It is evident that you have sold engines of other models to said manufacturers. Please Explain.

A.8 Though ARAI has authorized to use GL 400 diesel engines only in the "Chhakkdo rickshaws", the manufacturers also use the diesel engines and pump sets of other models. In case of pump sets, they detach the pump from the engine and use the engine in the chhakado rickshaw.

Q.9 Which documents are issued at the time of sale of diesel engines and pump sets to the Chhakado rickshaw manufacturers ?

A.9 In case of sale of GL 400 BS-II diesel engine directly to the chhakado rickshaw manufacturers, we prepare C.Ex. Invoice. However, in case of sale of above engine to the buyers of chhakado rickshaw, we issue tax / retail invoice. In case of sale of other models of diesel engines and pump sets to the chhakado rickshaw manufacturers or their buyer, we prepare tax / retail invoice only.

Q.10 Are you registered with C.Ex. to pass on the Cenvat Credit ?

A.10 Yes. We are registered with C.Ex. to pass on the Cenvat Credit. We are registered dealer and pass on Cenvat Credit to the Buyers.

Q.11 Have you issued C.Ex. invoices to all the chhakado rickshaw manufacturers to pass on th Cenvat Credit ?

A.11 We have issued C.Ex. invoices to the chhakado rickshaw manufactgrers to pass on the Cenvat Credit in case of sale of GL 400 BS-II diesel engines only. In case of other models we have issued tax / retail invoices only. We have passed on Cenvat Credit in case of GL 400 BS-II diesel engines only. In case of other models, we have not passed on Cenvat Credit.

Q.12 Under which documents, the diesel engines and pump sets are received from M/s. Greaves Cotton Lt ?



A.12 We receive the diesel engines and pump sets under the cover of invoices from M/s. Greaves Cotton Ltd., Ahmedabad, who are registered dealer under C.Ex. and pass on Cenvat Credit. However, I confirm tht in case of only GL400 BS-II model engines they have issued C.Ex. invoices and have passed on Cenvat Credit. In case of other models of diesel engines and pump sets, M/s.Greaves Cotton Ltd. have not issued C.Ex. invoices, on the basis of which Cenvat Credit can be passed on.

Q.13 What is the cost of GL 400 diesel engines and what is cost of diesel engines and pump sets of other models.

A.13 The cost of GL 400, 1450, 1510, 1080 diesel engines is approx. Rs. 35,000/- whereas the cost of pump set of model No. 5520 is approx. Rs. 23,000/-.

Q.14 Do you sell the parts of diesel engines ?

A.14 Yes. We also sell the parts of diesel engines such as piston, valve, crank case, connecting rod, crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engines.

Q.15 Which parts are required for assembling the diesel engines ?

A.15 The parts such as crank shaft, crank case, cylinder head, connecting rod, cylinder, housing etc. are the main parts of the diesel engine.

6.12 On going through the statements of dealers of diesel engines of M/s. Greaves Cotton Ltd., it is revealed that the manufacturers of chhakda had also used different types of diesel engines other than the prescribed GL-400 diesel engine. Further, the dealers in their statements also confirmed the facts that the chhakado manufacturers also use assembled diesel engines, which are cost effective. Thus, the manufacturers were violating the various norms and terms prescribed by the different Government Agencies to manufacture vehicle.

7.1 M/s. Somnath is registered with the Central Excise department and had filed monthly ER-1 returns with the jurisdictional Range Superintendent, showing details of production and clearances of Chhakkdo Rickshaws, manufactured and cleared by them. The scrutiny of ER-1 returns revealed that they had shown clearances of finished goods viz. Chhakkdo Rickshaws, during the period from 01.10.2005 to 30.09.2009 as under :-

Month	Year	Qty. Mfg.	Qty. Cleared
October	2005	23	28
November	2005	24	20
December	2005	32	32
January	2006	44	48
February	2006	52	54
March	2006	22	25
April	2006	10	10
May	2006	20	20
June	2006	24	22
July	2006	16	18
August	2006	35	33
September	2006	39	41



October	2006	0	0
November	2006	0	0
December	2006	0	0
January	2007	0	0
February	2007	24	22
March	2007	16	18
April	2007	14	12
May	2007	8	10
June	2007	8	8
July	2007	8	7
August	2007	6	6
September	2007	8	9
October	2007	8	7
November	2007	10	9
December	2007	6	7
January	2008	10	8
February	2008	2	4
March	2008	12	11
April	2008	14	14
May	2008	4	6
June	2008	2	2
July	2008	0	0
August	2008	0	0
September	2008	1	1
October	2008	0	0
November	2008	0	0
December	2008	0	0
January	2009	3	3
February	2009	0	0
March	2009	0	0
April	2009	0	0
May	2009	0	0
June	2009	0	0
July	2009	0	0
August	2009	0	0
September	2009	0	0
TOTAL		515	515

7.2 From the above, it was noticed that M/s. Somnath had purported to have manufactured total 515 Chhakda Rickshaw during the period from October' 2005 to September' 2009 and cleared the same on payment of Central Excise duty.

8.1 During the course of investigation, statements of Shri Virabhai Ukabhai Myatra, Partner of M/s. Somnath were recorded under Section 14 of the Central Excise Act, 1944. His statement are discussed herein below :

8.2. Shri Virabhai Ukabhai Myatra, Partner of M/s. Somnath in his statement dated 27.03.2010 admitted that they had not accounted for the one chhakdo rickshaw detained in their statutory or private record. He also confirmed that the chhakdo rickshaw already placed under seizure was manufactured by M/s. Somnath.

