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F. No. V/15-33/Dem/HQ/2011-12

Date of Order:27/04/2012

Date of Issue: 30/04/2012

Passed by

IMAMUDDIN AHMED  
Joint Commissioner  
Central Excise  
Bhavnagar

**Order-in-Original No: 27/BVR/Jt.Commr/2012**

This copy is granted free of charge for private use of the person(s) to whom it is sent.

Any person(s) deeming himself aggrieved by this Order may appeal against this order to the Commissioner Central Excise(Appeals), Rajkot, Central Excise Bhavan, Race Course Ring Road, Rajkot-360001 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 (Appeal) 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 **OR** the other must bear a court fee stamp of Rs 2.50/- paise as per Schedule 1 to Article 6 of the Court Fee Stamp Act, 1870.

**BY R.P.A.D. / HAND DELIVERY**

To,

1. M/s. Newage Industries,  
Ambavadi Industrial Estate,  
SURENDRANAGAR – 363 001.
2. Shri Ashok Mahipatlal Shah,  
Partner of M/s. Newage Industries,  
Ambavadi Industrial Estate,  
SURENDRANAGAR – 363 001.
3. Shri Mahesh Mahipatlal Shah,  
Authorized person of M/s. Newage Hose Manufacturing Co.,  
Ambavadi Industrial Estate,  
SURENDRANAGAR – 363 001.

Subject: - Show Cause Notice Number F. No. V/15-33/Dem/HQ/2011-2012 dated 23.01.2012 demanding Cenvat Credit of Rs. 31,10,507/- wrongly availed.

## BRIEF FACTS OF THE CASE :

M/s Newage Industries, Ambawadi Industrial Estate, Surendranagar- 363 002 (hereinafter referred to as "M/s Newage Industries") are registered with Central Excise with registration no. AACFN 3696 BXM 001 and are engaged in manufacture of tube or pipe fittings of Iron and Steel, Copper tube or pipe fittings, Aluminum tube or pipe fittings etc. falling under the CETSH No. 73072900, 74122019 and 7609000 respectively. M/s Newage Industries are availing CENVAT credit on their inputs and Capital goods as provided under the CENVAT Credit Rules, 2004. Their main inputs are Scrap of Copper/Brass/Gunmetal, SS Round Bar, Corrugated Box, SS Casting, Seamless pipe, Flange etc.

2.0 Based on specific information that M/s Newage Industries have been wrongly availing the CENVAT credit on the inputs on the basis of paper invoices only without receiving the goods thereunder, a team of officers of the Headquarters (AE) unit along with officers of the Central Excise Division, Surendranagar searched the office and factory premises of M/s Newage Industries on 02/04/2010 in the presence of two independent panchas and Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries and a panchnama 02.04.2010 [RUD-1] was drawn on the spot to record the search proceedings as narrated by the said independent panchas and records of incriminating nature found in possession of M/s Newage Industries and as listed in Annexure-1 to the said panchnama were seized.

2.1. During the search, preliminary scrutiny of the statutory records maintained by M/s Newage Industries showed that they had sold/cleared the Excisable raw material viz. scrap of brass/copper as such to M/s. New Age Hose Manufacturing Co., Ambawadi Industrial Estate, Surendranagar therefore the search was extended to the premises of M/s Newage Hose Manufacturing Co. and records of incriminating nature as listed in Annexure-2 to the said panchnama were seized.

2.2. During the search, physical verification of the stock of raw material in factories of both i.e. M/s Newage Industries as well as M/s Newage Hose Manufacturing Co. was also carried out and out of stock of 983.700 Kgs. of Brass Bars, 7338.000 Kgs. of Brass/G. M. Ingots and 90,455.000 Kgs. of Brass/ Copper/Bronze scrap which was shown as available in records of M/s Newage Industries, **nothing** found available physically in either of the said factories. Confirmation of Shri Bhanvarsinh Tyagi, production supervisor and Shri Pravinbhai J. Patel, storekeeper of M/s Newage Industries, was also taken regarding above said physical absence of the stock of raw material.

3.0 Consequent to absence/non-availability of the above said raw material in the factory of M/s Newage Industries and M/s Newage Hose Manufacturing Co., statements of Shri Pravin Patel, storekeeper of M/s Newage Industries, Shri Bhanvar Singh Tyagi, production supervisor of M/s Newage Industries, Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries and Shri Mahesh Mahipatlal Shah, Authorised Signatory of M/s Newage Hose Manufacturing Co. were recorded on the spot on 02/04/2010 before the Superintendent of Central Excise, under section 14 of the Central Excise Act, 1944.

3.1 Statement of Shri Pravin Patel, storekeeper of M/s Newage Industries [RUD-2], was recorded before the Superintendent of Central Excise on 02.04.2010, under Section 14 of the Central Excise Act, 1944 wherein he, interalia, stated that he has been working with M/s Newage Industries for the past 19 years; that as a store keeper he prepared documents related to receipt of raw material in their factory; that he ascertained the weight of raw material received in their factory; that he sent raw material for job work or for manufacturing as required and prepared related documents; that he prepared inward register in which he showed the weight of raw material received and other details; that he sends the raw material for job work and prepared related documents; that he prepared job work passes in which details of the material sent for job work are written and a copy of Job work gate pass is sent to their office for preparation of excise invoice; that he prepared job work register in which he entered the details of goods received after job work and notes down the respective bill of job worker; that he prepared the sample register in which he entered the details of the samples sent by the parties; that he produced the inward register (Note book of received goods) from the date 09/02/2010 onwards [RUD-3] listed at Sr. No. 4 in Annexure-1 to panchnama dated 02.04.2011 [RUD-1] in which all the entries are

written by him. He was shown the "CENVAT Bill File No. 2, 09-10" [RUD-4] listed at Sr. No. 1 in the Annexure-1 to the panchnama dated 02.04.2010 [RUD-1] regarding the invoices in the said file he stated that as per practice followed in their factory in respect of receipt of raw material he wrote a note "Recd on / Date" on overleaf of each invoice/bill under which he received raw material in the factory; that the goods mentioned in those invoices which do not bear the above said note, have not been received by him in their factory. On the basis of depositions made by Shri Pravin Patel, the invoices under which the raw materials i.e. scrap of Gun Metal/ Western/Copper/Brass were not received by M/s Newage Industries were identified, for convenience the same were tabulated as below -

<b>List of invoices in which the goods were not received by M/s Newage Industries as per the statement of Shri Pravin Patel, Storekeeper of M/s Newage Industries</b>				
<b>S.No</b>	<b>Name of supplier</b>	<b>Invoice No</b>	<b>Date</b>	<b>Quantity in Kgs</b>
1.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	513	29/03/10	10050.00
2.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	512	28/03/10	11280.00
3.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	511	28/03/10	1050.00
4.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	510	28/03/10	1310.00
5.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	509	28/03/10	955.00
6.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	508	28/03/10	1670.00
7.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	507	28/03/10	690.00
8.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	506	28/03/10	11000.00
9.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	505	28/03/10	1480.00
10.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	504	28/03/10	2545.00
11.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	503	28/03/10	3480.00
12.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	502	28/03/10	3590.00
13.	Shivam Metacast, Ahmedabad	469	27/03/10	4220.00
14.	Shivam Metacast, Ahmedabad	468	27/03/10	6840.00
15.	Shivam Metacast, Ahmedabad	467	26/03/10	8240.00
16.	Shivam Metacast, Ahmedabad	466	26/03/10	6120.00
17.	Shivam Metacast, Ahmedabad	465	25/03/10	3535.00
18.	Shivam Metacast, Ahmedabad	464	25/03/10	1233.00
19.	Shivam Metacast, Ahmedabad	463	25/03/10	5339.00
20.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	501	26/03/10	12200.00
21.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	500	26/03/10	2165.00
22.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	499	26/03/10	2980.00
23.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	498	26/03/10	2370.00
24.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	497	26/03/10	5000.00
25.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	496	26/03/10	2810.00
26.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	495	26/03/10	980.00
27.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	480	13/03/10	13855.00
28.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	470	11/03/10	3930.00
29.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	469	11/03/10	2335.00
30.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	468	11/03/10	4940.00
31.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	467	10/03/10	4130.00
32.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	466	10/03/10	1600.00
33.	Laxmisagar Trade Links Pvt. Ltd. Bhavnagar	465	10/03/10	10020.00
<b>TOTAL</b>				<b>153942.00</b>

On being asked to Shri Pravin Patel about the total 153942 Kg. of the said raw material, he stated that he was sure that they had not received 153942 Kg of Gun Metal/ Western/Copper/Brass Scrap in their factory and even then he had made entries of receipt of the same in the inward register maintained from 09/02/2010 onwards and signed the delivery challans on the directions of Shri Ashokbhai Shah, partner of their factory.

3.2 Statement of Shri Bhavarsinh Tyagi, Production Supervisor of M/s Newage Industries [RUD-5], was recorded before the Superintendent of Central Excise on 02.04.2010, under Section 14 of the Central Excise Act, 1944 wherein he inter alia stated that he had been working with M/s Newage Industries for the past 50 years; that he supervised the work of manufacturing of casting in the two furnaces of factory of M/s Newage Industries; that there are

two furnaces in their factory having capacity of 400 Kg and 200 Kg respectively; that he confirmed that there was no stock of raw material i.e. scrap of Brass, Copper and Gun Metal as on 02/04/2010; that no production of casting had taken place that day i.e. on 02/04/2010 and the day before that day i.e. on 01/04/2010 and both the furnaces are empty containing no scrap therein; that production cannot take place in both the furnaces simultaneously and it takes two hours in production of castings in one furnace. He pegged the production of the firm at a maximum of 800 Kgs/day and at 25 MT per month.

3.3 Out of 153.942 MT of Gun Metal/ Western/Copper/Brass Scrap, 983.700 Kgs. of Brass Bars and 7338.000 Kgs. of Brass/G. M. Ingots shown by M/s Newage Industries on records as procured during the Month of March-2010 and which required at least six months for their consumption in the furnaces of M/s Newage Industries, not even one kilogram was available in the premises of M/s Newage Industries as per the panchnama dated 02.04.2010 [RUD-1] drawn at the premises of M/s Newage Industries.

3.4 Statement of Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries [RUD-6] was recorded before the Superintendent of Central Excise on 02.04.2010, under section 14 of the Central Excise Act, 1944 wherein he inter alia stated that he was present during the entire course of panchnama dated 02.04.2010 and he confirmed the facts narrated therein; that he confirmed the depositions made by Shri Pravin Patel, storekeeper and M/s. Shri Bhanvarsinh Tyagi, production supervisor in their statements dated 02.04.2010; that they had procured only invoices from M/s Laxmisagar Trade Links P. Ltd., Bhavnagar and Shivam Metacast, Ahmedabad, as stated in the annexure prepared on the basis of statement given by Shri Pravin Patel, storekeeper without receiving any goods thereunder; that he confessed that it was their unintentional mistake to take credit on basis of invoices under which the goods were not received. On realizing this mistake on being pointed out, they had reversed Rs. 10,75,000/- from their CENVAT credit account and submitted cheques for Rs. 10,00,000/- and Rs. 17,25,000/-.

3.5 From the statement of Shri Ashok Mahipatlal Shah it transpires that M/s Newage Industries willfully availed the CENVAT on inputs on the strength of 33 invoices as tabulated in para 3.1 without actual receipt of the goods in their factory. However when the act of M/s Newage Industries was unearthed by the Department on 02.04.2010 during the search conducted by the Department in the premises of M/s Newage Industries, they reversed the CENVAT credit so availed. M/s Newage Industries reversed the CENVAT in their CENVAT credit register to the tune of Rs. 10,75,000/- and also presented cheques for payment of Rs. 17,25,000/- and Rs. 10,00,000/- which were deposited vide GAR-7 challan on 09.04.2010.

3.6 Statement of Shri Mahesh Mahipatlal Shah, Authorised Signatory M/s Newage Hose Manufacturing Co. [RUD-7] was recorded before the Superintendent of Central Excise on 02.04.2010, under Section 14 of the Central Excise Act, 1944 wherein he confirmed the facts narrated in the panchnama dated 02.04.2010 and truthfulness of the statement of Shri Ashok Mahipatlal Shah and he, inter alia, stated that as on date 02.04.2010, M/s Newage Hose Manufacturing Co. did not have any balance of Gunmetal/Brass/Bronze scrap in the raw material stock account; that M/s Newage Industries had shown the sale of brass/gun metal/copper scrap during March 2010 to M/s Newage Hose Manufacturing Co. and they had shown to have sent the said material back to M/s Newage Industries for job work; that the said transactions were only paper transactions and that no movements of goods had taken place.

3.7 It was clear from the above mentioned statement of Shri Mahesh Mahipatlal Shah that M/s Newage Industries in collusion with their sister concern deliberately manipulated the documents and records to show the receipt and movement of the raw material from their factory to the factory of their sister concern on paper only without actual movement of goods and therefore the act of M/s Newage Industries was not a mere mistake but a well-planned offence with an intent to evade the Government revenue.

4.0 A scrutiny of the inward register [RUD-2] maintained by the Store titled "INV. REG. DATE 09/02/10 To 31/3/2010" and seized under panchnama dated 02/04/2010 [RUD-1] vide Sl. No. 4 of the Annexure-1 of the said panchnama revealed that it is a register that has been maintained on a daily basis in respect of the materials received by M/s Newage Industries in their store for the period from 10.02.2010 to 30.03.2010. The register carried details like Sl. No., Bill Inward Date, Name of Seller, Bill No., Bill Date, Description of Article, Number of Articles,

Weight of Article, Rate, Total Amount, Total Amount of Bill, Ledger Page, Remarks containing Registration No. of vehicle in which goods had been received/L.R. No./Transport Name etc. It is noticed that the entries of materials were recorded in a serial manner on each day. For example on page No. 179 of the said register it is observed that the entry Sl. No. 3586 for the date 27.03.2010 under which receipt of 2540 Kgs of waste & scrap of gunmetal scrap from M/s Laxmisagar Tradelink Pvt. Ltd., Bhavnagar under Challan No. 494 dated 26.03.2010, Bill No. 494 dated 26.03.2010 by Tempo No. GJ4X-5425 is shown. For better understanding a scanned image of page No. 179 of the said register is reproduced below-

આવક માલ નોંધ બુક						આવક માલ નોંધ બુક								
વજન નંબર	બીલ તારીખ	વેપારીનું નામ	બીલ નંબર	બીલ તારીખ	વસ્તુનું નામ	સંખ્યા	વજન કી. ગ્રામ	રાશી	કુલ રકમ રૂ. વેચા	બીલની કુલ રકમ રૂ. વેચા	લેવર પાનું	રીમર્ક	વેબ નંબર	
3583	26/03/10	M.R. Metal Tooling Co	Challan No 160	26/3/10	C.I. Horn Wheel For Hydramt Valve	720	5360	38592.00	40136.00					
		Tevardnagar	Bil No 93	26/3/10	New ABC 17919			1544.00						
								40136.00						
3584	27/03/10	Diaceal Rubber Industries	Challan No 347	27/3/10	Rubber flat washor Size. 78 x 68 x 5mm	100	2020	1020.00	1123.00					
		Suzardnagar	Bil No 347	27/3/10				1123.00						
3585	27/03/10	Shah Bhasital	Challan No 658	26/3/10	Stainles Steel 8 size Double Hydramt Valve, Complete	12						Hand Only 4+		
		Jethalal K. Bant										Bahubhai Driver (over size up)		
		Gherkanta Road, Zorar Machhunn												
		Dhnedabhad - 38000												
3586	27/03/10	Laxmisagar Tradelink Pvt Ltd	Challan No 494	26/3/10	Waste & Scrap of Gunmetal Scrap	1000	2540	312.00	2614.00	823437.00		Tempo No GJ-4-X-5425		
		234, Madhav Damban	Invoice No 494	26/3/10					31592.00					
		Maghasitoli Road, Bhavnagar - 364001							2624.00					
									7893.00					
									823437.00					

In the similar manner entries of above said 33 invoices as discussed in para 3.1 were also recorded in this register.

4.1 On further scrutiny of the entries made in the above said store inward register [RUD-3], it was found that under the column “બિલ આવક તારીખ” i.e. “Bill Inward Date”, usually there was a record of only one date for all materials received by M/s Newage Industries which is correct as there can be only one date for receipt of one consignment, but for the entries made in respect of the material covered under the above said 33 invoices as illustrated in the table in para 3.1, there were two dates recorded therein which gives the appearance that the store keeper had not received the said goods and the entries in respect of the same had indeed been recorded by Shri Pravin Patel under no clear cut direction about the date of receipt of the goods from M/s Newage Industries for the sake of availing CENVAT Credit without actual receipts of goods by M/s Newage Industries. A scanned copy of the store inward register is reproduced below to show the above point. Moreover, when a comparison was made of the entries depicted at Sl. No. 3448 and 3449 and the corresponding invoices present in the purchase bill File [RUD-4], it was observed that in the invoices No.s 467 and 468 both dated 10.03.2010 issued by M/s Laxmi Sagar Trade Links, Bhavnagar, raised on M/s Newage Industries, the vehicle that is shown as transport is GJ-4V-4488, whereas in the register it is shown as GJ-4X- 5425. This also goes to show that the inward register has only been manipulated and concocted by Shri Pravin Patel, Storekeeper of M/s Newage Industries, at the behest of Shri Ashok Mahipatlal Shah, partner of



confirmed from the example taken above i.e. entry of 2540 Kgs of waste and scrap of gun metal through vehicle No. GJ4X-5242 on date 27.03.2010 finds mention in both the registers i.e. at factory gate Inward Register [RUD-8] as well as in Store Inward Register [RUD-3]. Based on the fact that it was not possible for goods to reach store of the factory of M/s Newage Industries without passing through the factory gate, a verification was done in respect of the 33 invoices identified by Shri Pravin Patel, store keeper of M/s Newage Industries, as discussed in para 3.1 above, which has been recorded in the store Inward Register [RUD-3] and it was found that these entries did not find mention in the gate Inward Register [RUD-8]. This only corroborated that the averments of Shri Pravin Patel that he acted on the instance of Shri Ashok Mahipatlal Shah and manipulated the said store Inward Register [RUD-3] to show the receipt of 153.942 M.T. of Gun Metal scrap by M/s Newage Industries though actually the same were not received as evident from the Gate Inward Register [RUD-8].

6.0 Out of 33 invoices as tabulated in para 3.1 identified by Shri Pravin Patel, storekeeper of M/s Newage Industries under which the goods were purportedly shown to have as received by M/s Newage Industries (without their actual receipt) and CENVAT credit was taken wrongly, 26 had been issued by M/s Laxmisagar Tradelink Pvt. Ltd., Bhavnagar and rest of 7 had been issued by M/s Shivam Metacast, Ahmedabad. Therefore investigation was extended to the suppliers of raw materials to M/s Newage Industries and the statements of concerned persons of the said two suppliers were recorded.

6.1 Statement of Shri Manish Mishrilal Shah of M/s Laxmisagar Trade Links, Bhavnagar [RUD-9] was recorded before the Superintendent of Central Excise on 02.04.2010, under section 14 of the Central Excise Act, 1944 wherein he inter alia stated that the metal scrap sold by them was dispatched to the purchaser mainly by their truck No. GJ1T-5416 and tempo No. GJ4X-5425; that in case if their transportation is not available then they sent the scrap through other transport company; that they sent delivery challans alongwith the invoice which is returned by the buyer of the goods after making due endorsement on the same; that they were a regular supplier of metal scrap to M/s Newage Industries, Surendranagar; that they have received payment from them through cheques only; that sometimes M/s Newage Industries sent the purchase order and sometimes in emergency they book the order Telephonically; that sometimes as ordered by M/s Newage Hose Manufacturing Company, they send Gun Metal scrap directly to M/s Devraj Engineers, Kalol, Gandhinagar; that the invoice of such delivery was prepared and issued to M/s Newage Hose Manufacturing Co. in which they mention the delivery at "Devraj Engineers"; that the endorsement on delivery challans regarding receipt of goods was made by M/s Devraj Engineers in this case; that during the year 2009-10 they had delivered the Gun Metal scrap under five invoices to M/s Devraj Engineers on behalf of M/s Newage Hose Manufacturing Company.

6.2 However in his further statement dated 27.09.2011 [RUD-10] Shri Manish Mishrilal Shah on being shown the gate inward register [RUD-8] and the invoices raised by his firm placed in "CENVAT Bill File No. 2, 09-10" [RUD-4] agreed that he did not find mention of 26 invoices raised by his firm on M/s Newage Industries except the entry of 2540 Kgs of gun metal scrap vide invoice no. 494 dated 26.03.2010 found in sheet no. 193 of the said register [RUD-8] and he stated that he could not state convincingly that the goods sold by him as per the 33 invoices as tabulated in para 3.1 had reached the factory of M/s Newage Industries.

6.2 Statement of Shri Shivkumar Baluram Shah, Director of M/s Shivam Metacast, Ahmedabad [RUD-11] was recorded before the Superintendent of Central Excise on 20.12.2010, under Section 14 of the Central Excise Act, 1944 wherein he inter alia stated that he had made a sale of the goods under invoices as listed below to M/s Newage Industries and received payments for the same by cheques.

Sr. No.	Invoice No. & Date	Amount of Central Excise Duty
1.	463 dated 25.3.2010	57,802/-
2.	464 dated 25.3.2010	14,903/-
3.	465 dated 25.3.2010	38,271/-
4.	466 dated 26.3.2010	87,719/-
5.	467 dated 26.3.2010	1,09,033/-
6.	468 dated 27.3.2010	98,039/-
7.	469 dated 27.3.2010	55,840/-

6.3 Although the suppliers of the raw material to M/s Newage Industries averred that they had sold goods covered under 33 invoices as listed in para 3.1 of this notice to M/s Newage Industries yet the following evidences are enough to establish that M/s Newage Industries had not received the same in their factory premises.

- (i) Non-availability of raw material in the factory of M/s Newage Industries in the material time i.e. on 02.04.2010
- (ii) No record of entry of the raw material covered under the said 33 invoices in the factory gate inward register [RUD-8],
- (ii) Confession of Shri Pravin Patel, store storekeeper of M/s Newage Industries that he only manipulated the records to show the receipt of the raw material covered under the said 33 invoices on the instance of Shri Ashokkumar M. Shah, partner of M/s Newage Industries,
- (iii) No endorsement "Recd on/date" on the overleaf of the said 33 invoices,
- (iv) In store inward register [RUD-3], entry of wrong No. of vehicle used for transport of the raw material covered under the said 33 invoices on some instances,
- (v) Confession of Shri Maheshkumar M. Shah, authorised signatory of NAHMC that M/s Newage Industries manipulated their records to show the sale of inputs as such to them and they manipulated their own records to show the issue of the same for job work to M/s Newage Industries without actual movement of goods or production thereof and, above all
- (vi) Confession of Shri Ashokkumar M. Shah, partner of M/s Newage Industries that he confirmed the statement of Shri Pravin Patel, storekeeper and that they had wrongly availed the CENVAT credit without receipt of goods covered under the said 33 invoices
- (vi) Reversal of wrongly availed CCENVAT credit by M/s Newage Industries immediately on the spot when caught red handed.

7.0 Further Statement of Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries [RUD-12] was recorded before the Superintendent of Central Excise on 12.07.2011, under section 14 of the Central Excise Act, 1944. The relevant portion of the said statement which was recorded in question-answer form is reproduced herein below for the sake of better understanding-

*Q. No.1: Have you brought all the documents as listed in the schedule of the Summons dated 30/06/2011? If yes then produce please.*

*Answer: I produce Statements of the Bank Accounts of our firm M/s Newage Industries, Surendranagar with ICICI Bank, Surendranagar and Axis Bank, Surendranagar for the period from 01/04/2010 to 31/03/2011. During this period some of the payments were made by our Mumbai office through HDFC Bank, Sion, Mumbai and Bank of Baroda, Sion Mumbai Branch and I have not brought the statements of these bank accounts as due to dispute with our partners at Mumbai they did not provide us the same. I produce ledger account of M/s Shivam Metacast (Gujarat) Pvt. Ltd., Ahmedabad for a period from 01/04/2010 to 31/03/2011. I am unable to produce ledger account of M/s Laxmisagar Trade Link Pvt. Ltd. Bhavnagar as the same is maintained by our Mumbai office and as I stated they did not provide us the same due to ongoing dispute between the partners. Regarding the electricity bills, I state that our company M/s Newage Industries and our group company M/s Newage Hose Manufacturing Company are sharing the same premises therefore as per rules there is only one electricity connection and that too is in the name of M/s Newage Hose Manufacturing Company. Both of the said two companies share the same electricity connection and twenty five percent of monthly bill is paid by us i.e. M/s Newage Industries. I produce the photocopies of the electricity bills for a period from 01/02/2010 to 30/12/2010 under my dated signatures. Regarding specific electric consumption in our casting furnaces, I state that both of our casting furnaces are oil fire furnaces and do not use electricity for operation therefore there is no question of electric bills in respect of the said furnaces.*



*Q. No. 2: Please go through the panchnama dated 02/04/2010 which was drawn during the search of premises of your company M/s Newage Industries. Do you agree with the facts recorded therein?*

*Answer: I go through the above said panchnama and after reading it entirely I confirm the facts narrated therein and in token of having read the same I put my dated signature on each page of the said panchnama. During the search operation of our factory premises on 02/04/2010 I was present there and the said panchnama was written in my presence. All the facts narrated therein are true and correct.*

*Q. No. 3: Now go through your statement dated 02/04/2010 recorded before the Superintendent of Central Excise on 02/04/2010 at Wadhwan. What do you have to say about that statement?*

*Answer: I go through the above said statement and in token of having read the same entirely I put my dated signature on each page of the same. I hereby explain the entire episode, during the relevant time i.e. in March-2010 there were seven Partners in M/s Newage Industries, Surendranagar namely Shri Bharat Jayantilal Shah, Shri Milind Ashok Shah, Shri Nikhil Ashok Shah, Shri Jimit Mahesh Shah, Smt. Nisha Jignesh Shah, Kum. Ashmi Hemant Shah and myself. Out of these seven partners three partners namely Shri Bharat Jayantilal Shah, Shri Milind Ashok Shah, Shri Nikhil Ashok Shah used to control our Mumbai office whereas all of the other partners used to control business at Surendranagar. All of the purchase orders were used to place by our Mumbai office, this was the period when the internal fight between the Mumbai and Surendranagar partners of the company was on its peak. In respect of all the 33 invoices as listed in the list annexed to my statement dated 02/04/2010, purchase orders were placed by our Mumbai office and our partners at Mumbai Shri Bharat Jayantilal Shah, Shri Milind Ashok Shah, Shri Nikhil Ashok Shah under collusion with our then Clerk Shri Umed Dadwani played mischief. On the direction of Shri Bharat Jayantilal Shah, Shri Milind Ashok Shah, Shri Nikhil Ashok Shah our then Clerk Shri Umed Dadwani made entries of receipt of the 153.942 MT of raw material i.e. goods covered under the said 33 Invoices as listed in the list annexed to my statement dated 02/04/2010 in our records without actual receipt of the goods covered under those invoices in our factory and we took the CENVAT credit. This happened without knowledge of any of the partner of the company at Surendranagar. On 02/04/2010 when our factory premise was searched by the officers of Central Excise Bhavnagar, shortage of the said raw material was found and recorded in the panchnama dated 02/04/2010. Immediately on being pointed out by the Department we reversed the CENVAT of Rs. 10,75,000/- from our CENVAT credit account and repaid rest of the CENVAT availed through two cheques of Rs. 10,00,000/- and Rs. 17,25,000/- as already had been stated by me in my statement dated 02/04/2010.*

*Q. No. 4: Shri Manish Mishrilal Shah, Director of M/s Laxmisagar Trade Link Pvt. Ltd., Bhavnagar and Shri Shivkumar Baluram Shah, Director of M/s Shivam Metacast (Gujarat) Pvt. Ltd., Ahmedabad have deposed before the department that they had dispatched the goods for delivery to M/s Newage Industries Surendranagar covered under the respective invoices as listed in the list of 33 invoices, annexed to your statement dated 02/04/2010 and had received payments through cheques. Is it true that your company had made payments to respective sellers against the purchase of raw material as listed in the list of 33 invoices, annexed to your statement dated 02/04/2010?*

*Answer: Yes, it is true; our company had made payments to respective sellers against the purchase of raw material as listed in the list of 33 invoices, annexed to my statement dated 02/04/2010.*

*Q. No. 5: When your company had made payments for the said goods and the same were dispatched by the respective sellers for delivery to M/s Newage Industries, Surendranagar then why the same had not reached to your factory? Where has 153.942 MT of raw material i.e. Brass/Gun Metal Scrap gone?*

*Answer: I don't know where the said 153.942 MT of raw material i.e. Brass/Gun Metal Scrap covered under 33 Invoices as listed in the list annexed to my statement dated 02/04/2010 has gone but it is true that the same had not received in our factory for which we have already reversed the CENVAT immediately on pointing out by the Department on 02/04/2010 and no damage caused to revenue intentionally with intention to malafide. Due to ongoing dispute between the Mumbai Partners and Surendranagar Partners there are possibilities that under conspiracy Shri Bharat Jayantilal Shah, Shri Milind Ashok Shah, Shri Nikhil Ashok Shah and our then Clerk Shri Umed Dadwani might had diverted the consignments of goods covered under 33 Invoices as listed in the list annexed to my statement dated 02/04/2010 before reaching to our factory and had sold the same midway to different persons on cash and carry basis.*

*Q. No. 6: Do you want to add something else related to inquiry which has not been covered in the above paragraphs?*

*Answer: No, besides of above I don't have anything else to say in this regard.*

7.2 From the statement of Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries as discussed hereinabove, it appeared that Shri Ashok Mahipatlal Shah had tried to mislead the investigation as he averred that the entries in their records were made by Shri Umed Dadwani their then clerk under collusion with their Mumbai Partners but the facts on records narrated something else. The Store Inward register [RUD-3] was written by Shri Praveen Patel, their storekeeper in his own handwriting and the entries in respect of the said 33 invoices were made by him on instruction of Shri Ashok Mahipatlal Shah, these facts were admitted by him in his statement dated 02.04.2010 [RUD-6] which was shown to him and he had confirmed the facts averred by Shri Pravin Patel under his statement dated 02.04.2010 [RUD-2]. Therefore it appeared that the averments made by Shri Ashok M Shah on 12.07.2011 were nothing but an afterthought as on the day when their factory premises was searched i.e. on 02.04.2011 he accepted that they had wrongly availed the CENVAT on the said 33 invoices. He also confirmed the deposition made by Shri Pravin Patel that he had acted on the instances of Shri Ashok Mahipatlal Shah whereas on 12.07.2011. He alleged that their Mumbai partners played mischief with the help of Shri Umed Dadvani their then clerk. However on both the instances he did not deny the fact that the goods covered under the said 33 invoices had not been received in their factory and they had availed the CENVAT credit on the said 33 invoices wrongly.

8.0 To cross check the truthfulness of the above statement of Shri Ashok M. Shah one of the Mumbai based partners of M/s Newage Industries Shri Bharat Jayantilal Shah was interrogated and his statement [RUD-13] was recorded before the Superintendent of Central Excise on 06.09.2011, under Section 14 of the Central Excise Act, 1944. For the sake of brevity relevant portion of the said statement which was recorded in question-answer form is reproduced herein below –

*Q. No.1: You are given to read panchnama dated drawn during the search of factory premises of M/s Newage Industries, Surendranagar on 02/04/2010. Please go through the said panchnama and offer your comments on it.*

*Answer: I go through the said panchnama entirely and in token of having read the same I put my dated signature on the last page of the same. I accept the facts narrated therein.*

*Q. No. 2: You are given to read the statement of Shri Ashok M. Shah your partner at Surendranagar dated 02/04/2010. Please go through the said statements and state whether you are in agreement with the said statements?*

*Answer: I read the statement of Shri Ashok M. Shah, my partner dated 02/04/2010*

and in token of having read the same entirely I put my dated signature on last page of the said statement. I am in agreement with this statement. As found during the search of our factory premises on 02/04/2010 by the officers of your department that there was shortage of 153.942 MT of raw material i.e. scrap of Gunmetal/Brass/Bronze. I accept that our firm M/s Newage Industries was rightly subscribed to reversal of the CENVAT taken on the said quantity of raw material as the same was not received in the factory and I am in agreement that Shri Ashok M Shah, my partner had rightly reversed the CENVAT credit taken on the said quantity of raw material in our CENVAT account as well as through cheques.

*Q. No. 3: What was the modality of payment to suppliers of raw materials to your company during 2009-10 & 2010-11?*

*Answer: Payments to suppliers of raw materials to us used to make through cheques by our Surendranagar office as well as our Mumbai office depending upon the availability of funds with the respective offices. Before 01-02-2010 payments to suppliers of raw materials to us used to make through cheques signed by any one of the seven partners but from 01-02-2010 it was decided that the cheques of payments would be signed jointly by one partner from Mumbai group and one partner from Surendranagar group. In our Mumbai Group there are two partners Shri Milind Ashok Shah and myself and in our Surendranagar group there are four partners namely Shri Ashok M. Shah, Shri Jimit Mahesh Shah, Kum. Ashmi Hemant Shah and Smt. Nisha Jignesh Shah rest of our one partner Shri Nikhil Ashok Shah resides in USA He is a non-working partner of our company. Orders of the raw material were usually placed by our Mumbai office on the indent made by our Surendranagar office but in the case of any emergency our Surendranagar office also used to place the orders for raw materials. Since most of the suppliers of raw material were the regular suppliers, we used to place purchase orders telephonically sometime the purchase were confirmed on paper also. Once purchase order had been placed a copy of order was supplied to our Surendranagar office for follow up. After receiving the raw material in factory premises, Surendranagar office used to inform our Mumbai office and if payment against the same had to be made by our Mumbai office we used to arrange for the same.*

*Q. No. 3: You have gone through statement of Shri Ashok M. Shah your partner at Surendranagar dated 02/04/2010 wherein a list of invoices under which the raw materials had not received in your factory is appended. Can you identify the invoices against which the payments were released from your Mumbai office?*

*Answer: As I have stated above that with effect from 01/02/2010 the cheques for payment to suppliers of raw material were being signed jointly by one partner from Mumbai group and one partner from Surendranagar group, there is no question of releasing payment to the suppliers under question by Mumbai office alone. These were only the banks which were located either in Mumbai or in Surendranagar. The payments were made by M/s Newage Industries through cheques signed jointly by one partner from one partner from Mumbai group and one partner from Surendranagar group.*

*Q. No. 4: You have stated above that payments were used to make after confirmation received from the Surendranagar office regarding receipt of goods in our factory premises. Had you signed the cheques against payment of raw material procured under invoices as listed in the appendix of statement of Shri Ashok M. Shah your partner at Surendranagar dated 02/04/2010 after receiving confirmation of receipt of the same in your factory premises at Surendranagar?*

*Answer: I'll have to check my records for it and I'll let you know about this within*

a week.

*Q. No. 5: Now you are given to read the statement of Shri Ashok M. Shah your partner at Surendranagar dated 12/07/2010. Please go through the said statement and state whether you are in agreement with it or otherwise?*

*Answer: I read the statement of Shri Ashok M. Shah, my partner dated 12/07/2010 and in token of having read the same entirely I put my dated signature on last page of the said statement. I am not in agreement with this statement as Shri Ashok M. Shah has made allegations against me and my other partners of Mumbai group. It can be seen that during the time of search of our factory premises on 02/04/2010 no such allegations were made against any of the partner at Mumbai. Due to the dispute between the partners Shri Ashok Shah is coming up now with such allegations. It can be easily understood that when I and other partners of Mumbai group do not reside at Surendranagar and raw is received only in the factory premises at Surendranagar and when we had no physical control over the raw materials or on the records of receipt of raw materials then how could we divert the goods midway or could manipulate the records.*

*Q. No. 3: It has been alleged by Shri Ashok Shah that partners of Mumbai group under collusion with Shri Umed Dadwani, then clerk of M/s Newage Industries had played mischief and diverted the goods and manipulated the records.*

*Answer: It is not true the shortage of raw material was noticed on 02/04/2010 whereas Shri Umed Dadwani had been working with our Surendranagar office till the end of August-2010. How can a person who has played a mischief of such a big magnitude be allowed to work till August-2010? Shri Umed Dadwani was in control of our Surendranagar office as he was working there for 20-25 years whereas none of the Mumbai partner was even in proximity of our factory premises in Surendranagar therefore it was easier for our Surendranagar partners to play the mischief instead of our Mumbai Partners. I state that it was our Surendranagar partners who had sold or diverted the said 153.942 MT of raw materials and therefore they were right in reversing the CENVAT credit taken on the said quantity of raw material to compensate the loss of Govt. revenue. Without taking into consideration our disputes with each other, I feel that reversing of the Cenvat credit was the right decision.*

*Q. No. 4: Who was benefitted from the said illicit removal/diversion of raw material from your factory premises and who suffered the loss?*

*Answer: Obviously beneficiary from the above said illicit removal/diversion of raw material from our factory premises are our partners of Surendranagar group while the partners at Mumbai suffered the loss out of it.*

*Q. No. 5: Have you lodge any complaint against the such loss incurred to you due to the above transaction.*

*Answer: We have gone with this matter to the Gujarat High court and have asked for the appointment of the arbitrator who will hopefully settle the dispute and account. I undertake to submit a copy of the same to you within a week's time. As it is time to catch a flight to Mumbai today. I request you to adjourn the proceedings and assure you cooperation in this regard and appear before you at a later date if necessary.*

8.1 A letter dated 29.09.2011 [RUD-14], Shri Bharat J Shah produced the following documents:

- a) A certificate from Bank of Baroda, Mumbai in respect of the cheques issued to M/s Laxmisagar Trade Links, Bhavnagar to the effect that they were issued from

the joint account and signed jointly by one Partner of Surendranagar Group and one Partner of Mumbai Group along with the copies of cheques.

- b) Copy of letter dated 20th December, 2010 to the Assistant Commissioner, Central Excise, Surendranagar, regarding the dissolution of M/s Newage Industries, Surendranagar.
- c) Copy of the application made before the Hon'ble High Court of Gujarat by Shri Bharat Jayantilal Shah.

8.2 From the statements and documents, it was clear that the goods covered under the said 33 invoices were not received in the factory of M/s Newage Industries and they had availed the CENVAT credit thereon wrongly. Since the cheques for the payment of the offending goods had been signed by the partners of the both groups i.e. Surendranagar as well as Mumbai group, it transpired that they all were aware of the transactions between seller of the offending goods and M/s Newage Industries and the partners of each group i.e. of Surendranagar group and of Mumbai Group tried to obtrude their act of availing the wrong CENVAT credit on the strength of only invoices without receiving the goods on each other. The Department is only concerned with the Govt. revenue and it was clear from the facts on records that M/s Newage Industries had availed the CENVAT credit on the strength of the said 33 invoices without receiving the goods thereunder in their factory which had been admitted by the partners of both the group of M/s Newage Industries i.e. Surendranagar group as well as Mumbai group.

9.0 Statement of Shri Umed Dadwani, the then clerk of M/s Newage Industries [RUD-15] was recorded before the Superintendent of Central Excise on 13.09.2011, under section 14 of the Central Excise Act, 1944. For the sake of brevity free English translation of relevant portion of the said statement which was recorded in question-answer form, is reproduced herein below-

*Q. No. 1: In which companies of M/s Newage Group have you worked? Please explain with the tenure of your service and post held.*

*Answer: I have worked only with M/s Newage Hoe Manufacturing Co., Ambavadi Industrial Estate, Wadhwan City, Surendranagar from May, 1982 to 31 August, 2010 holding the post of clerk. Apart of the said company I have not worked with any other company of Newage Group, however sometimes on direction of partners of companies based at Surendranagar I used to handle petty works of other companies of Newage Group.*

*Q. No. 2: What responsibilities had you held during your tenure in the above said company?*

*Answer: During my tenure in M/s Newage Hose Manufacturing Co., Ambavadi Industrial Estate, Wadhwan City, Surendranagar, I used to handle work related to Central Excise, liaisoing with Government offices, Factory Act, E.P.F., E.S.I.C., D.I.C. related work. I used to do this work only for M/s Newage Hose Manufacturing Co., Ambavadi Industrial Estate, Wadhwan City, Surendranagar not for any other company of Newage Group.*

*Q. No. 3: What are the reasons due to which you left M/s Newage Hose Manufacturing Co., Ambavadi Industrial Estate, Wadhwan City, Surendranagar after servicing there for approximately 28 years?*

*Answer: Your department had raided M/s Newage Industries, Surendranagar on 27/08/2010 and searched the office and factory premises' of all the companies of Newage Group. After this raid I was dismissed from the job after labeling false allegations on me that I was responsible for the said raid.*

*Q. No. 4: At present where do you work and what is your designation?*

*Answer: At present I work with M/s Shree Patel Industries, G.I.D.C., Wadhwan City, Surendranagar. Here I work related to General Administration and Excise.*

*Q. No. 5: Now you are given to read the panchnama drawn during the search of the factory premises' of M/s Newage Industries, Surendranagar and M/s Newage Hose Manufacturing Co., Surendranagar on 02/04/2010. Please go through the said panchnama carefully and state that what do you have to say about the facts recorded therein?*

*Answer: I read the above said panchnama carefully and in its token I put my dated signature on it. I am aware of the facts related therein.*

*Q. No. 6: Now you are given to read a copy of statement of Shri Ashokkumar Mahipatlal Shah, partner of M/s Newage Industries, Surendranagar dated 02/04/2010. Please go through it carefully and explain that what do you have to say in this regard?*

*Answer: I go through the said statement carefully and in token of it I sign on each page of the said statement. In this Shri Ashokkumar Mahipatlal Shah himself have accepted that in his factory a shortage of approximately 153 Metric Ton of Raw Material GunMetal/ Brass/ Bronze has been found which has been shown as available in the records of his factory. He has stated the reason of this shortage as taking of CENVAT credit on strength of only bills whereas he has accepted the non receipt of the goods covered under the said bills. Accepting this mistake he has reversed the CENVAT credit of total Rs. 38 Lacs which is recorded in his statement thoroughly.*

*Q. No. 7: Now you are given to read statement of Shri Maheshkumar Mahipatlal Shah, authorised signatory of M/s Newage Hose Manufacturing Co., Surendranagar dated 02/04/2010. Please go through it carefully and explain that what do you have to say in this regard?*

*Answer: I read the above said statement carefully and in token of it I put my dated signature on each page of the same. I am agree with the statement of Shri Maheshkumar Mahipatlal Shah, authorised signatory of M/s Newage Hose Manufacturing Co., Surendranagar.*

*Q. No. 8: Now you are given to read statement of Shri Ashokkumar Mahipatlal Shah, partner of M/s Newage Industries, Surendranagar dated 02/04/2010. Please go through it carefully and state do you agree with this statement of him?*

*Answer: I carefully read the statement of Shri Ashokkumar Mahipatlal Shah, partner of M/s Newage Industries, Surendranagar dated 02/04/2010 and in token of having read the same I put my dated signature on each page of the same. I am not et al agree with the said statement of Shri Ashokkumar Mahipatlal Shah, partner of M/s Newage Industries, Surendranagar recorded on 12/07/2011. In this statement he has tried to make me a scape goat imposing blame on me. If you compare the statement of Shri Ashokkumar Mahipatlal Shah, partner of M/s Newage Industries, Surendranagar dated 02/04/2010 with his statement dated 12/07/2011, everything will be cleared itself as there is contradiction in these two statements, In his first statement he has admitted his mistake and in second statement he has obtrude his this mistake on me while I was not the employee of his company M/s Newage Industries. To prove my averment I would like to draw your attention on the following points-*

*(a) I have been alleged to have assisted in disappearance of the 153.942 MT of questioned goods, this incident had taken place on 02/04/2010 whereas I was expelled from the job on 31/08/2010, owner or partner of any factory can not continue the services of their such employee who has carried out such a big scam, not even for a single day.*

*(b) No police complaint had been lodged against me in offence of making 153.942 MT of raw material disappear.*

(c) I used to work for M/s Newage Hose Manufacturing Co., Surendranagar only, I had no reach to the records/documents of M/s Newage Industries, therefore it was not possible for me to manipulate the documents of M/s Newage Industries.

(d) The record of receipt and dispatch of raw material and stock register were maintained by Shri Pravinbhai Jivanbhai Patel, storekeeper, I had not interfere or assisted in his work.

(e) Since there was a dispute between the Surendranagar based partners and Mumbai based partners of M/s Newage Industries, I was made a scapegoat and expelled from the job and at the time of my dismissal from the job it was not alleged that I have made disappear or diverted 153.948 MT of raw material or have assisted someone for it but I was expelled from the job in doubt that I was responsible for informing your department and for second raid on 27/08/2010 whereas it was not true.

*Q. No. 9: Had you received any direction regarding any work from any Mumbai based partner of Newage Group during your tenure in M/s Newage Industries, Surendranagar?*

*Answer: No, Mumbai based partner of Newage Group had not used to give me any direction for any work.*

9.1 In light of the above said statement, it appeared that Shri Ashok Mahipatlal Shah had tried to mislead the inquiry against M/s Newage Industries by alleging that their clerk was responsible for all the act of wrong availment of CENVAT on strength of the said 33 invoices without receiving the goods thereunder. However the fact that the raw material on which the said CENVAT was taken wrongly was not received by M/s Newage Industries had not been denied by a single person.

10.0 A further statement of Shri Ashok Mahipatlal Shah, partner of M/s Newage Industries, was recorded before the Superintendent of Central Excise on 15.09.2011, under section 14 of the Central Excise Act, 1944 [RUD-16]. He was given to read his earlier statements dated 02.04.2010 and 12.07.2011 after reading the same he expressed his agreement with facts narrated therein and in token he put his dated signature on last page of each statement. For the sake of brevity relevant portion of the said statement which was recorded in question-answer form is reproduced herein below –

*Q. No.1: You are given to read statement of Shri Bharat Jayantilal Shah, please go through the said statement and state whether it is true that the cheques against payments of raw material used to signed by two partners jointly one from Mumbai group and other from Surendranagar group?*

*Answer: I go through the above said statement entirely and in token of having read the same I put my dated signature on last page of it. I state that yes it is true; the cheques were used to sign by two partners jointly one from Mumbai group and other from Surendranagar group and this arrangement was made from 01/02/2010. If the cheque was to be issued from Mumbai it had to be first signed by a Mumbai partner and in case if it was to be issued from Surendranagar office it had to be signed by Surendranagar partner first.*

*Q. No. 2: You have stated in your statement dated 12/07/2011 that your Mumbai partners under collusion with Shri Umed Dadwani, clerk played mischief and Shri Umed Dadwani made entries of receipt of 153.942 MT of raw material i.e. goods covered under 33 invoices as listed in the list annexed to your statement dated 02/04/2010. Please state that Shri Umed Dadwani, clerk was employed with which company during the relevant time period?*

*Answer: He was employed with our sister concern M/s Newage Hose Manufacturing Company, Surendranagar and he was also assigned the work related to Central Excise of M/s Newage Industries, Surendranagar*