[illegible] BENCH, [illegible]
[illegible] Floor, GST Bhawan,
[illegible] Khelgaon, Ring Road,
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BHV-EXCUS-008-APP-002-2019

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:: ORDER IN APPEAL ::

The present appeal has been filed by M/s. GHCL Ltd., Subapada, Veraval Kodinar Highway, Tal.: Veraval, Dist. Junagadh-362275 (hereinafter referred to as "the appellant") against Order-in-Original No.ADJUND/49/2017 dated 07.12.2017 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, CGST Division: Junagadh (hereinafter referred to as "the adjudicating authority").

2. The brief facts of the case are that the appellant engaged in the manufacture of Soda Ash and Sodium Bi-Carbonate falling under Chapter Sub-Heading No. 28362010 and 28363020 respectively of the First Schedule to the Central Excise Tariff Act, 1985 (hereinafter referred to as "the final products") and availing CENVAT Credit under the CENVAT Credit Rules, 2004 (hereinafter referred to as "the CCR, 2004"). The appellant was using coal/lignite-based boilers for generation of steam which was used for manufacture of the said final products and also availing Cenvat Credit of duty paid on coal/lignite. The Fly Ash derived from the said boilers and classifiable under Chapter Heading No.2621 was attracting Central Excise duty @ 5% Ad Valorem vide Notification No.2/2011-CE dated 01.03.2011 (8% Ad Valorem w.e.f. 17.03.2012), with CENVAT Credit facility and therefore, the appellant was required to pay Central Excise duty at appropriate rate on removal of Fly Ash, to maintain Daily Stock Account thereof and to file Monthly Return i.e. ER-1 in respect of the said product also in terms of Rule 6, Rule 10 and Rule 12 of the Central Excise Rules, 2002 respectively. However on being asked, the appellant denied to consider the said product as an excisable goods and to recognize the generation of fly ash as manufacturing process, relying upon the judgments in the cases of Shaw Wallace Gelatine Ltd. reported as 2001(131) ELT387(Tri. Del) and Ahmedabad Electricity Co. Ltd. reported as 2003(158) ELT3(SC) and contended that it was waste product, no transaction value and the product was not marketable. Eight Show Cause Notices covering the the period March 2011 to March 2015 demanding Central Excise duty of Rs. 1,73,08,944/- on Fly Ash manufactured and cleared by them were confirmed by the then adjudicating authority under common Order-in-Original No. BHV-EXCUS-000-JC-01-09-2016-17 dated 7.4.2016 which was upheld by the then Commissioner (Appeals), Central Excise, Rajkot vide Order-in-Appeal No. RAJ-EXCUS-000-APP-012-2017-18 dated 5.8.2017. SCN No. V/5-4/D/2017-18 dated 25.7.2017 was subsequently issued to the appellant demanding Central Excise duty of Rs. 15,99,592/- under Section 11A(1) of the Central Excise Act, 1944 (hereinafter referred to as "the Act") along with interest under Section 11AA of the Act and for imposition of penalty under Rule 25 and Rule 27 of Central Excise Rules, 2002 (hereinafter referred to as "the Rules") for the period from October, 2015 to March, 2017 on fly ash manufactured and cleared by them, which was adjudicated vide the impugned order wherein demand of Rs.15,85,582/- was confirmed along with interest

under Section 11AA of the Act and penalty of Rs. 19,89,982/- under Rule 25 of the Rules was imposed and also penalty of Rs. 5,000/- under Rule 27 of the Rules was imposed.

3. Being aggrieved by the impugned order, the appellant filed the present appeal inter-alia, on the following grounds -

(i) The process by which the item emerges should amount to manufacturing i.e. new product with distinct name, character and use should emerge by processing of raw material, and such new item emerges out of the process should be goods i.e. capable of being brought and sold or marketable. If an item does not satisfy the definition of goods or the process by which the item emerges does not amount to manufacture Central Excise duty is not levable on such item. The appellant relied on decisions in the case of Mozi Laminates reported as 1995 (76) ELT 241 (SC), Indian Aluminium reported as 1998 (9) ELT 148 (Dom.), Tata Iron & Steel Co. Ltd. reported as 2004 (165) ELT 336 (SC).

(ii) The generation of Fly Ash is merely a residue arising out of coal burnt in coal boilers used in the course of manufacture of final products. By no stretch of imagination, it can be assumed that the appellant is manufacturing Fly Ash. The finding of the lower adjudicating authority that Fly Ash is generated during production of electricity and is thus covered under the definition of manufacture as being incidental or ancillary to the completion of manufactured product is not sustainable. It is not the case that Fly Ash is an intermediate product required for the production of electricity further used in the manufacture of final products.

(iii) The lower adjudicating authority has relied upon the decision of the Hon'ble CESTAT in the case of Andhra Pradesh State Electricity Board reported as 1997 (23) ELT 324 is not sustainable in view of the fact that a contrary view in favour of the assessees has been taken by the Hon'ble Apex Court in the case of Ahmedabad Electricity Co. reported as 2003 (156) ELT 5 (SC). The appellant also relied on following decisions wherein the Hon'ble CESTAT has held that coal ash obtained by burning of coal is not excisable since it is not a manufactured product.

- Shri Vithal SSK Ltd. – 2014 (300) ELT 516 (Tri. – Mumbai)
- Shaw Wallace Gelatinee Ltd. – 2001 (131) ELT 397 (Tri. – Del.)
- Ballarpur Industries Ltd. – 2002 (146) ELT 823 (Tri. – Mumbai)
- Perfect Stoneware Pipes – 2002 (148) ELT 222 (Tri. – Del.)
- NRC Ltd. – 2002 (149) ELT 376 (Tri. – Mumbai)
- Kusum Products Ltd. – 2003 (156) ELT 902 (Tri. – Kolkata)
- Rexam Strips Ltd. – 2003 (160) ELT 919 (Tri. – Kolkata)
- Gujarat Heavy Chemicals Ltd. – 2003 (161) ELT 578 (Tri. – Mumbai)

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(iv) The decisions above were affirmed by the department by the Hon'ble Supreme court in the case of Ahmedabad Electricity Co. Ltd. reported as 2003 (158) ELT 3 (SC). It is submitted that Fly Ash and Cinders are waste/refuse arising during the burning of coal and thus are products of a similar nature. The finding of the lower adjudicating authority that the decision in the case of Ahmedabad Electricity Co. is distinguishable as the same relates to cinders and not Fly Ash becomes unsustainable. The lower adjudicating authority has also distinguished the judgments cited by the appellant by stating that the decisions were issued much prior to issuance of Notification No. 2/2011-CE dated 1.3.2011 and the said Notification shows the intention of the legislature to charge Central Excise duty on Fly Ash. The appellant submitted that the Hon'ble High Court of Madras in the case of Mettur Thermal Power Station reported as 2016 (335) ELT 29 (Mad.) has decided the issue in favour of the assessee for the period after issuance of Notification No. 2/2011-CE dated 1.3.2011 and has held that even for the period after 1.3.2011, the decision of the Hon'ble Supreme Court in the case of Ahmedabad Electricity Co. will continue to apply to determine the question whether Fly Ash is generated out of a manufacturing process or not and since the Hon'ble Supreme Court and the Hon'ble High Court have answered this question in negative, there is no question of demanding Central Excise duty on Fly Ash. The lower adjudicating authority has not commented or distinguished the said judgment of the Hon'ble High Court though cited in the submission by the appellant.

(v) Central Excise duty under Section 3 of the Act can be levied only when the goods in question satisfy the definition of excisable goods under Section 2(d) of the Act and are manufactured goods in terms of Section 2(f) of the Act. In this regard, the appellant relied on decisions in the case of Grasim Industries Ltd. reported as 2011 (273) ELT 10 (SC) and Modi Laminates reported as 1996 (78) ELT 241 (SC). It is settled law that Fly Ash generated as residue during burning of coal used as fuel in boilers cannot be considered as manufactured goods under Section 2(f) of the Act and no Central Excise duty under Section 3 of the Act is therefore leviable.

(vi) The existence of Notification No. 2/2011-CE dated 1.3.2011 cannot be a ground to hold that Fly Ash is liable to Central Excise duty when Fly Ash is not emerging consequent to a process of manufacture. The appellant relied on decisions in the case of Kiran Spinning Mills reported as 1984 (17) ELT 368 (T), Metro Tyres reported as 1985 (60) ELT 78 (T) and Saico Extrusions reported as 1994 (15) ELT 556 (T).

(vii) The explanation inserted to Section 2(d) of the Act clarified that the goods which can be bought and sold in the market are deemed to be marketable. The explanation was inserted to put to rest all doubts that may arise and that goods are not marketable in law even though they are sold. The expansion seeks to make the Act a self-contained code so that there is no need to refer judgments or law journals. Where the

judgments cited supra state that Fly Ash is not manufactured, it means that Fly Ash is not marketable as a new manufactured product. A judgment has to be read in its entirety. The background facts under which the dispute arose cannot be lost sight of. Explanation to Section 2(d) of the Act enacts the test of marketability as an essential test for dutiability of goods as laid down by the Hon'ble Supreme Court in the case of Bihar Industries reported as 1999 (40) ELT 230 (SC), Ambalal Sarabhai reported as 1985 (43) ELT 214 (SC) and Indian Cable Co. reported as 1994 (74) ELT 22 (SC).

(VII) There is no amendment to Section 2(f) of the Act. If the legislature intended to deem certain goods as manufactured goods for levy of central excise duty, a clear and specific legislation ought to have been inserted either by way of amendment in Section 2(f) of the Act or by insertion of Section Note/Chapter Note in the Tariff as held by the Hon'ble Apex Court in the case of Indian Aluminium Co. Ltd. reported as 2008 (233) ELT 3 (SC) followed in the case of Visha Pipes reported as 2010 (255) ELT 532 (T). The Fly Ash is non-marketable commodity and even if it is assumed to be marketable in terms of Explanation to Section 2(d) of the Act, it cannot be considered as dutiable unless the same is manufactured in terms of Section 2(f) of the Act.

(IX) The Fly Ash is disposed of by the appellant and is not sold by them. The department has accepted the price at which Fly Ash is sold by M/s. Aditya Birla Nuvo. Indian Rayon, Veraval. The said manner to arrive at the assessable value is contrary to Section 4 of the Act since the value of goods is transaction value. Since Fly Ash is not being sold by the appellant, Section 4(1)(a) of the Act is not applicable and Section 4(1)(b) of the Act would be applicable. Rule 4 to Rule 10 of the Valuation Rules, 2000 would also be inapplicable to appellant's case and only Rule 11 of the Valuation Rules, 2000 remains which states that the value of any excisable goods which cannot be determined under other provisions of the Rules, is to be determined using reasonable means consistent with the principles and provisions of the Rules and Section 4(1) of the Act. It is submitted that if at all value is to be determined it can only be cost of production. Since, Fly Ash is a waste and refuse generated out of burning of coal used in boilers, it has zero cost of production and therefore the assessable value is zero and no central excise is payable on the Fly Ash.

(X) It is submitted that for demanding Central Excise duty in earlier SCN for the period September, 2011 to March, 2015, the department adopted the price of Fly Ash sold by M/s. Saurashtra Cheir cals. However, the said assessee had cleared Fly Ash at the rate of Rs. 1/- PMT during January, 2012 and February, 2012, the department has continued to assess the Fly Ash generated by the Appellant during said period at the rate of Rs. 315/- PMT based on price of Fly Ash generated by the said assessee during some other months. Further, the said assessee has sold Fly Ash at a price of Rs. 1/- PMT from December, 2014 onwards, the department has now relied upon the price of

Fly Ash sold by M/s. Aditya Birla Nuvo, Veraval at a price ranging between Rs. 120/- PMT to Rs 283/- PMT. It is submitted that the above variation in value adopted by the department for the same goods is incoherent and inconsistent with Rule 11 of Valuation Rules, 2000 and the impugned order confirmed the duty demand is liable to be set aside.

(x) The over adjudicating authority has relied on Order-in-Appeal dated 5.6.2017 passed by the Ther Commissioner (Appeals), Central Excise, Rajkot and held that the previous adjudicating authorities have confirmed the demands, there is no reason to deviate from the stand taken by previous adjudicating authorities. It is submitted that finding of the lower adjudicating authority is not tenable in law as the appellant has preferred an appeal before the Hon'ble CESTAT, Ahmedabad against the said Order-in-Appeal. Thus, the matter has not reached the finality and hence cannot be concluded.

(xi) It is submitted that penal action under Rule 25 of the Rules can be invoked when the goods in question held liable for confiscation. In the present case, there is no question of confiscation of goods as the appellant has not cleared any dutiable goods without payment of appropriate duty. The impugned order did not hold the goods liable for confiscation and therefore, penalty under Rule 25 of the Rules cannot be imposed. The appellant relied on decision in the case of Star Paper Mills Ltd. reported as 2008 (151) ELT 307 (T). It is submitted that none of the clauses of Rule 25(1) of the Rules are applicable to the present case. Penalty under Rule 25 of the Rules is not imposable where there is no intention to evade payment of duty and where penalty under Section 11AC of the Act is not imposed as held by the Hon'ble High Court of Gujarat in the case of Saurashtra Cement Ltd. reported as 2010 (260) ELT 71 (Guj.) maintained by the Hon'ble Supreme Court reported as 2013 (292) ELT A88 (SC). The appellant also relied on the decision of the Hon'ble High Court of Gujarat in the case of Heran Silk Industries reported as 2018 (228) ELT 74 (Guj.) wherein it has been held that imposition of penalty under Rule 25 of the Rules is subject to Section 11AC of the Act and the requirements under Section 11AC of the Act have to be satisfied while imposing penalty under Rule 25. In the present case, the impugned order has not imposed penalty under Section 11AC of the Act and penalty under Section 11AC of the Act is not imposable and therefore penalty cannot be imposed under Rule 25 of the Rules.

(xii) Penalty under Rule 27 of the Rules provides for a general penalty for any violation of the Rules where no specific penalty is provided for. Since in the present case, no Centre Excise Rules are violated, the question of penalty under Rule 27 of the Rules does not arise.

(iv) Since no central excise duty is payable the question of interest also does not arise.

4 Personal hearing in the matter was attended by Shri Deepak Singhal, AGM on behalf of the appellant who reiterated the grounds of appeal and submitted that Fly Ash is not excisable goods as held by the Hon'ble Apex Court in the case of Ahmedabad Electricity Co. Ltd. reported as 2003 (158) ELT 3 (SC); that it is not manufactured product as held in Para 26 of the judgment; that the Hon'ble Madras High Court in the case of Mettur Thermal Power Station reported as 2013 (295) ELT 29 (Mad.) has also held that even after March, 2011 i.e. after Notification No. 2/2011-CE dated 1.3.2011, Fly Ash can't be subjected to Central Excise duty; that they have not sold Fly Ash to anyone on consideration; that in such a case no Central Excise duty is payable on the basis of value of Fly Ash sold by some other company as their Fly Ash is generated from lignite (worst form of coal) whereas M/s. Nirma Ltd. has best type of coals; that Rule 11 of Valuation Rules, 2000 is not correct application as their Fly Ash is not marketable/marketed; that the impugned order taking price of M/s. Nirma Ltd. for the years 2011-15 in other SCNs whereas in this SCN, the department has taken price of M/s. Aditya Birla Nuvo and not of M/s. Nirma Ltd. as because the price of M/s. Nirma is Rs. 1/- PMT; that in view of this, the impugned order needs to be set aside and appeal allowed.

FINDINGS:

5. I have carefully gone through the facts of the case, impugned order, grounds of appeal and submissions made by the appellant. The issues to be decided in the present appeal are as under: -

(i) Whether Fly Ash generated/produced during burning of lignite coal in boilers for generation of steam which was used for generation of electricity for manufacture of the final products is excisable goods within the meaning of Section 2(d) of the Act;

(ii) Whether generation/production of Fly Ash during the process of manufacture of final products can be considered as manufacture within the meaning of Section 2(f) of the Act.

(iii) Whether the impugned order confirming demand of Central Excise duty alongwith interest and imposing penalty equal to the confirmed demand under Rule 25 of the Rules with regard to the subjected goods viz. Fly Ash, classifying under Chapter Heading No. 26.21, in terms of Notification No. 2/2011-CE dated 01.03.2011 is proper or otherwise; and

(iv) Whether penalty under Rule 25 and under Rule 27 of the Rules imposed under the impugned order is correct or not

6. It is on record that the adjudicating authority has confirmed the demand of Central Excise duty on the Fly Ash holding to be excisable goods under Section 2(d) of the Act, classifiable under Ch. Heading No. 2821 and leviable to the duty under Notification 2/2011- CE dated 1.5.2011 whereas the appellant strongly contended that the disputed goods i.e. Fly Ash, being a residue product having no value and being non excisable goods could not be subjected to Central Excise Duty since the process does not amount to manufacture and their fly ash were not marketable.

6.1 It is also on record that the appellant was engaged in manufacturing of final products viz. Soda Ash, Sodium Bio-Carbonate etc. (and not fly ash) but use of coal for coal/lignite-based boilers for generation of steam/electricity was giving rise to production of fly ash. The appellant was availing Cenvat Credit of duty paid on coal/lignite.

6.2 I find that Section 3 of the Act provides that CENVAT shall be levied on all excisable goods produced or manufactured in India, which reads as under :-

Section 3: (1) There shall be levied and collected in such manner as may be prescribed a duty of excise to be called the Central Value Added Tax (CENVAT) on all excisable goods (excluding goods produced or manufactured in special economic zones) which are produced or manufactured in India as, and at the rates set forth in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

6.3 The term 'excisable goods' defined under Section 2(d) of the Act as under :-

'excisable goods' means goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as being subject to a duty of excise and includes salt.

Explanation – For the purpose of this clause "goods" includes any article, material or substance which is capable of being bought and sold for a consideration and such goods shall be marketable.

6.4 The term 'manufacture' defined under Section 2(f) of the Act as under:

'manufacture' includes any process –

(i) incidental or ancillary to the completion of a manufactured product.

6.5. The conjunctive reading of Sections 2(d), 2(f) and 3 of the Act makes clear that in order to levy Central Excise duty on any article, material or substance it must be an excisable goods specified in the Central Excise Tariff Act, 1985, it should be manufactured or produced and capable of being bought and sold for a consideration.

8.6 In the present case, I find that Fly Ash is/was emerged as a by-product during the process of combustion of coal for generation of steam/electricity which were used further for manufacturing of the said final products and Fly Ash is finding place in the First Schedule of the Central Excise Tariff Act, and the same was classifiable under Chapter Heading No 26.21, attracting Central Excise duty @ 5% Ad Valorem (6% Ad Valorem w.e.f. 17.03.2012) vide Notification No.2/2011-CE dated 01.03.2011 as amended.

8.7 I also find that fly ash is a commodity distinct from coal having a different name characteristics and use and is produced during burning of coal in boilers for generation of steam for further use in the manufacture of their final products. I also find that the appellant is availing cenvat credit on coal used for manufacture of their final products and Fly Ash is capable of being sold in the market as done by other manufacturers like M/s. Aditya Birla Nuvo, Veraval, M/s. Nirma Limited, Porbandar and is used for the purpose of production of asbestos cement, fly ash bricks, etc. and thus, the product is capable of being bought and sold, whereby marketability of the product is such that it has a value in the market. The appellant relied upon case laws in their favour, however, I find that the issue involved in those cases was related to other goods such as scrap stock, scrap, waste, zarriga, dross & skimmings of Aluminum/Zinc/Steel/other non-ferrous metal, however fly ash is not identical to the goods under reference in the case on hand. I find that the Appellate Tribunals/Courts in the said case laws have dealt with the issue with reference to word 'manufactured' deployed in Section 3 of the Act and not decided the matter of goods 'produced', which is very vital facts for the case in hand. I place reliance on the decision of the Hon'ble Allahabad High Court in the case of Dalmia Sugar Mills Ltd. reported as 1982 (10) ELT 957 (All.) wherein it has been held that any by-product or intermediary product would be covered by the word 'product' in Section 3 of the Act. I also find that the Hon'ble Supreme Court in the case of Khandelwal Metal & Engineering Works reported as 1985 (20) ELT 222 (S.C.), has held that waste and scrap are by-products of the process of manufacture and are inevitably incidents to the manufacturing process. Therefore, in the instant case it clearly implies that the combustion of coal is incidental/ancillary process for manufacturing of the final products, during the course of which Fly Ash is produced. As regard the appellant's reliance in the case of Ahmedabad Electricity Company Ltd.-(supra), I find that the goods involved in that case was 'considered to be non excisable goods being unburnt part of coal, produced without having gone through the manufacturing process, which is not the case here. Fly Ash was/is produced during the combustion of coal in the course of manufacturing of their final products, hence the said case law is not applicable. I further find that the Fly Ash produced is a new and distinct product having different use and fly ash has also been specified in Central Excise Tariff and can be bought and sold for consideration, as is evident from the facts available and practices adopted by other

manufacturers, who cleared similarly ash on payment of duty on the basis of sale value and assessable value of fly ash in this case has been arrived at on that basis in the impugned order.

6.6 I also find that the appellant has relied upon the decision of Hon'ble Apex Court in the case of Ahmedabad Electricity Company Ltd. (supra) in their support. I observe that the said case was decided much prior to issuance of the Notification No. 2/2011-CE dated 01.03.2011 which shows that the legislation after considering the said decision has consciously decided to charge the normal excise duty on the impugned goods. Therefore, the intention of the legislation is very clear and hence, I find that there is no ambiguity about charging of central excise duty on the said goods.

6.8 The appellant relied on the decision of the Hon'ble High Court of Madras in the case of Vethur Thermal Power Station reported as 2015 (325) ELT 29 (Mad.) wherein the Hon'ble High Court has decided the issue in favour of the assessee for the period even after issuance of Notification No. 2/2011-CE dated 1.3.2011 and has held that even for the period after 1.3.2011 the decision of the Hon'ble Supreme Court in the case of Ahmedabad Electricity Co. will continue to apply. I find that the said decision has not been accepted by the department and the decision has been challenged before the Hon'ble Supreme Court and therefore, ratio of this decision cannot be applied in the present case.

7. Regarding argument of the appellant for non-applicability of Rule 11 of the Valuation Rules, 2000, I find that the appellant has disposed off their fly ash without consideration. However, it is settled legal position that levy of excise duty is on the manufacture or production of the goods and that leviability of duty is linked to the manufacture or production and once the said product is held to be excisable goods produced during process ancillary to the completion of a manufactured product capable of being bought and sold in market and finds place in the First Schedule to the Central Excise Tariff Act, 1985, Central Excise duty has to be levied. Since, except Rule 11 that all rules of the Central Excise Valuation (Determination of Prices of Excisable Goods) Rules, 2000 covers contingencies where sale or self consumption is involved in some form or other therefore, in such case, the assessable value would be determinable in terms of residuary rule i.e. Rule 11 of the Valuation Rules, 2000, which has correctly been adopted in the impugned order. I mean, there is no force in the appellant's arguments in this regard.

8. Hence, I hold that Fly Ash is an excisable goods having satisfied the test of marketability as it is capable of being purchased and sold in the market, thus needs to be subjected to central excise duty as per Notification No. 2/2011-CE dated 01.03.2011 as amended. The appellant is therefore liable to pay duty along with interest.

9. Regarding imposition of penalty under Rule 25 of the Rules, I find that penalty under Rule 25 of the Rules is imposable subject to provisions of Section 11AC of the Act. In the present case, SCN demanding central excise duty on fly ash emissions during the subsequent period has been raised which has been confirmed in the impugned order. There is no allegation to the effect that there was any fraud, collusion or any willful misstatement or suppression of facts or that the contravention of Rules with intent to evade payment of duty and there was no proposal of confiscation of goods. Therefore, I find that penalty under Rule 25 of the Rules is not imposable. Hence, I set aside the penalty of Rs. 15,90,992/- imposed under Rule 25 of the Rules. However, since the appellant has contravened Rule 8, Rule 9, Rule 10 and Rule 12 of Centx. Excise Rules, I uphold the penalty of Rs. 5,000/- imposed under Rule 27 of the Rules.

10. In view of above factual and legal position, I uphold the impugned order for demand and interest but set aside penalty of Rs. 15,90,992/- imposed under Rule 25 of the Rules and modify the impugned order to this extent.

11. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

11. The appeal filed by the appellant stands disposed off in above terms.

(कुमार संतोष)
प्रधान आयुक्त (अपील्स)

By Regd. Post AD

To,

M/s. GHCL Ltd.,	मे. जी एच.सी.एल. लिमिटेड,
Sutrapada,	सूत्रपड़ा,
Veraval Kodinar Highway, Tal.. Vera	वेरावल कोडिनार हाईवे,
Dist. Junagadh-362275	तालुका,
	डिस्ट्रिक्ट – जूनागढ़ – 362275

Copy to:

1) The Principal Chief Commissioner, CGST & Central Excise, Ahmedabad Zone, Ahmedabad for favour of kind information.
2) The Commissioner, CGST & Central Excise Commissionerate Bhavnagar for necessary action.
3) The Assistant Commissioner, CGST Division, Junagadh for necessary action.
4) Guard file.