: आयकरआयुक्त (अपील) का कार्यालय वस्तु एवं सेवाकर/केन्द्रीय उत्पाद शुल्क :
OFFICE OF THE PRINCIPAL COMMISSIONER (APPEALS) GST & CENTRAL EXCISE

[illegible]

[illegible]

[illegible]

[illegible]

क [illegible]
[illegible]
[illegible]

[illegible]
[illegible]
[illegible]

[illegible]
Date
[illegible]

ख [illegible]

BHV-EXCUS-000-APP-096-19-20 2019

आदेश का दिनांक: Date of Order	21.03.2019	जारी करने की तारीख: Date of Issue	02.04.2019

श्री कुमार संतोष, प्रधान आयुक्त (अपील), राजकोट द्वारा पारित।
Passed by Shri Kumar Santosh, Principal Commissioner (Appeals),Rajkot

ग [illegible]
[illegible]
[illegible]

घ अपीलकर्ता & प्रतिवादी का नाम एवं पता /Name & Address of the Appellants & Respondent :

(1) M/s Jivandeep Enterprise, Plot No 60 SRK Estate, District-Rajnagar

(2) Rajesh N. Agarwal(Authorised Signatory of M/s Jivandeep Enterprise, Plot No.60,SRK Estate, District-Rajnagar.

[illegible]

ङ [illegible]

च [illegible]

छ [illegible]

ज [illegible]

झ [illegible]

ञ [illegible]

ट [illegible]

ठ [illegible]

ड [illegible]

ढ [illegible]

ण [illegible]

[illegible]

[illegible]

[illegible]

Revision application to Government of India:

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] under Major Head of Account.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

:: ORDER IN APPEAL ::

The present appeals have been filed by the Appellants (hereinafter referred to as 'Appellant No. 1' & 'Appellant No. 2') as detailed in the Table below against Order-in-Original No. 13/AC/RVK-2/SVB/MC/2017-18 dated 23.02.2018 (hereinafter referred to as 'impugned order') passed by the Assistant Commissioner of Central GST, Division Bhavnagar-2, Bhavnagar (hereinafter referred to as 'lower adjudicating authority'):-

Sr. No.	Appeal No.	Appellant No.	Name of the Appellant
1.	V/246/Bvr/2018-19	Appellant No. 1	M/s. Navratna Chemicals, Plot No. 60, SEZ, Alang, Bavla-Bhavnagar
2.	V/248/Bvr/2018-19	Appellant No. 2	Shri Rajesh S. Agarwal, Authorised Signatory of M/s. Navratna Chemicals, Plot No. 60, SEZ, Alang, Dist. Bhavnagar

2. The facts of the case are that Appellant No. 1 holding Central Excise Registration No. AAAHG0297MXM001 was engaged in breaking/dismantling of ships imported for breaking purpose at their plot in the Ship Breaking Yard, Alang and availed cenvat credit on the inputs, capital goods and input services used or in relation to manufacture of their final products as per Cenvat Credit Rules, 2004 (hereinafter referred to as 'Rules'). Ships imported for breaking purpose contained many items viz. Fuel Oil, Marine Gas Oil (HSD), Lubricating Oil etc. to be used as fuel for the ship or for generation of electricity as well as other foods, beverages, provisions and other articles to be consumed by the crew on board. An importer of a ship for breaking purpose file Bill of Entry in respect of ship imported by him with the jurisdictional Customs Authority declaring therein separately the quantities and values of (i) Fuel Oil, Marine Gas Oil (HSD), Lubricating Oil, (ii) other consumable articles like food, beverages, toiletries etc. and (iii) the 'Ship for Breaking Purpose' (excluding the goods and material separately declared as mentioned at (i) & (ii)) and customs duty is accordingly assessed thereon.

2.1 Note No. 2 to Section XV of the Schedule 1 appended to the Central Excise Tariff Act, 1985 reads as "In relation to the products of this Section, the process of recovering goods and materials by breaking up of ships, boats and floating structure shall amount to 'manufacture'". Thus, process of obtaining all the goods and materials covered under the Section XV (Chapter 72 to 83) of the Schedule 1 appended to the Central Excise Tariff by breaking up of ships are considered as manufacturing activities and all such goods and materials obtained by such process are considered as 'excisable goods' being subject to levy of

duties of Excise as per Section 2(d) of the Central Excise Act, 1944 (hereinafter referred to as 'Act'). However, the goods and materials, except those covered under Section XV (Chapter 72 to 83), even though obtained by breaking up of ships are considered as non-excisable goods.

2.2 On the basis of investigation, Appellant No. 1 had wrongly availed and utilized cenvat credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HSD) & Lubricating Oil etc. contained in the ships imported by them for breaking purpose, as mentioned above, initiated by the Commissionerate. During the course of investigation, Statement of Appellant No. 2 was recorded on 27.02.2017 under Section 14 of the Act wherein, inter alia, deposed that immediately after beaching of a vessel at their ship breaking plot, all the fuels and oils are removed from the vessel and sold out without utilizing the same and without using it in the process of obtaining goods and materials by breaking up of ships that they had availed and utilized cenvat credit of Additional Duty of Customs (CVD) on Fuel Oil, Marine Gas Oil and Lubricating Oil totally amounting to Rs. 14,41,209/- in respect of ships M.V. "OM SHANTI", imported vide Bills of Entry No. SBY/304/2016-17 dated 23.07.2016. The Appellant had reversed/debited under protest an amount of Rs. 14,41,209/- vide Entry No. 201 dated 27.02.2017 in their cenvat credit account.

2.3 The Commissionerate contended that cenvat credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HSD) & Lubricating Oil (inside engine room bunker) was not admissible to Appellant No. 1 inasmuch as the said goods were not used in the process of manufacture of their final excisable goods by breaking of the said ships and were directly sold in open market, therefore the same could be considered as 'input' as defined under Rule 2(k) of the Rules.

2.4 Show Cause Notice No. V/2(26-40)NE/2016-17 dated 07.10.2017 was issued to Appellant No. 1 calling them to show cause as to why wrongly availed and utilized Cenvat Credit totally amounting to Rs. 14,41,209/- should not be demanded and recovered from them under Rule 14 (1)(ii) of the Rules read with sub-section (1A) of Section 11 A of the Act along with interest under Rule 14 (1)(ii) of the Rules read with sub-section (4) of Section 11AA of the Act and proposed to appropriate an amount of Rs. 14,41,209/- debited by them. It also proposed to impose penalty under Rule 15(2) of the Rules read with Section 11AC of the Act upon Appellant No. 1 and 2 separately under Rule 15A of the Rules ibid.

Read with

Appellant No. 2.

2.3 The said Show Cause Notice was adjudicated by the lower adjudicating authority vide the impugned order who held that Fuel Oil, Marine Gas Oil & Lubricating Oil were not used, directly or indirectly, in or in relation to the process of obtaining goods by breaking up the ship and hence the same cannot be considered as 'input' in terms of Rule 3 of the Rules and consequently cenvat credit of Additional Duty of Customs paid on Fuel Oil, Marine Gas Oil & Lubricating Oil is not admissible to Appellant No. 1. The lower adjudicating authority confirmed demand of cenvat credit of Rs. 14,41,009/- under Rule 14(1)(i) of the Rules read with Section 11A(4) of the Act along with interest under Rule 14(1)(iii) of the Rules read with Section 11AA of the Act and appropriated cenvat credit amount of Rs. 14,41,009/- already debited by the appellant in their cenvat credit account; imposed penalty of Rs. 14,41,009/- under Rule 15(2) of the Rules read with Section 11AC of the Act upon Appellant No. 1 and also imposed penalty of Rs. 5,000/- under Rule 15A of the Rules upon Appellant No. 2.

3. Being aggrieved with the impugned order, Appellants No.1 and 2 preferred these appeals on the various grounds as under:

(i) The impugned order is not proper, legal and correct legal as per law, inter alia appellant had paid duty along with interest before issue of the SCN and therefore, penalty could not be imposed.

(ii) The present issue involved interpretation of admissibility of cenvat credit on disputed item, therefore, it cannot be presumed that the appellant has availed cenvat credit with an intend to avoid payment of duty and hence, penalty could not be imposed.

(iii) They taken cenvat credit of Rs. 14,41,009/- as per case law of the Hon'ble Gujarat High Court in case of Priya Trading Pvt. Ltd. as reported 2013 (286) ELT 317 (Guj.). However, the appellant had reversed the same cenvat credit of Rs. 14,41,009/- on 27.12.2017 under protest.

4. Personal hearing in the matter was given to both Appellants, who vide their letter dated 25.01.2019 requested to decide the appeals on merit and they waived the requirement of personal hearing.

Findings:

5. I have carefully gone through the facts of the case, the impugned order, the Appeal Memorandum and written submissions made by both Appellants. The

issue to be decided is whether Appellant No. 1 has correctly availed cenvat credit of Additional Duty of Customs paid on Fuel i.e. Marine Gas Oil and Lubricating Oil or otherwise.

6. I find that the crux of the issue is whether Cenvat Credit of Additional Duty of Customs (CVD) paid on Fuel Oil, Marine Gas Oil (HSD) & Lubricating Oil (inside engine room bunker) availed by Appellant No. 1 was admissible to them in the context that the same were not used in the process of manufacture of final excisable products by breaking the ships but were directly taken out and sold in open market and whether the same can be considered as 'input' as defined under Rule 2(k) of the Rules.

7. As per the Note No. 5 to Section XV (Chapter 72 to 83) of the Schedule I appended to the Central Excise Tariff Act, 1985, the goods and materials obtained by process of breaking up of ships can only be considered as the 'excisable goods' as defined under Section 2(d) of the Act as well as the 'final products' as defined under Rule 2(f) of the Rules so far process of breaking of ships is concerned. As per Rule 3 of the Rules, a manufacturer or producer of final products is allowed to take credit of duties of excise or the Additional Duty of Customs (CVD) paid on any 'input' received in the factory of manufacture of final products for use in or in relation to, the manufacture of final products. As per Rule 2(k) of the Rules, the word 'input' means all goods used in the factory by the manufacturer of the final products but excludes any goods which have no relationship whatsoever with the manufacture of final products irrespective of classification of the goods under Central excise or Customs Tariff and whether any goods can be considered as 'input' or not depends on its usage in the process of manufacture of the final products. The Appellant No. 2 in his statement dated 27.02.2007 deposed that immediately after beaching of a vessel at the ship breaking yard, all the fuels and oil are removed from the vessel and sold out without storing the same and without using it in the process of obtaining goods and materials by breaking up of ship.

7.1 I find that the dispute in question was clarified by CBEC vide Circular No. 3/96-Cus. dated 08.02.1996 (issued from F. No. 512/27/89-Cus. VI) as under:

> "(a) operative crews such as ship and navigating officers, engineers, navigational equipment, work tools, firefighting equipment form part of vessel's normal equipment and hence classified under 8901.

> (b) Fuel oil or machinery oil in the vessel's machinery and engines can also be regarded as normally integral part of the vessel & thus cannot be classified under heading 89.01.

> (c) Spares parts which are proposed to be sold in a new condition and marketable articles manufactured between equipment which are ordinarily meant for sale and

which were normal part of normal operation of vessel, not classifiable under heading 89.08.

(i) Similarly, we are not able to agree with the submissions of the appellant that the items including stores and spares are classifiable separately as their own appropriate headings."

(Emphasis supplied)

7.1.1 The Hon'ble High Court of Gujarat in case of M/s. Priya Holdings (P) Ltd. reported at 2013 (288) ELT 347 (Guj.) has held that,

"12. As can be seen from the discussion above, the dismantled parts, accessories or articles, not come in the consideration for the vessel to the registry, cannot form an integral part of the vessel's machinery and engine, and therefore, cannot be classified by relevant the heading 8907 1000 as claimed by the assessee but would fall under the entry of sub-para (g) and would be classifiable under their own respective headings."

(Emphasis supplied)

7.1.2 The above views were again affirmed by Hon'ble Gujarat High Court in case of M/s. J. M. Industries reported as 2014 (302) ELT 382 (Guj.). The Hon'ble CESTAT, Ahmedabad in the case of M/s. A. G. Enterprises 2011 (269) ELT 418 (Tri.-Ahmd.) held that even fuel stored outside engine room are an integral part of vessel's machinery and to be classified under heading 89.08. The relevant para is reproduced as under:

"6. Heard both sides and perused the case records. The issue involved in the present appeal is as to what should be the classification of HSD/LDO under the DGFT Circular dated 20.7.2012 and the orders passed by Commissioner (Appeals) such fuel needs classification under CTH 8908 of the Import Policy and is a restricted item to be imported through State Trading Agencies. Appellants, on the other hand, argued that HSD is not separately imported by the shipbreakers and was found included in the vessels at the time of purchase and no extra amount is paid for such fuel. It is observed that DGFT vide order no. No. 01/04-09(08)/2009/PC-2(A), dated 26-6-2013 has specified the goods for the fuel tanks (stores, fuels or similar articles) which form a part of the machineries imported for breaking up and should be considered as integral part of the vessel's machinery and is classified under 8908.00."

(Emphasis supplied)

7.1.3 The above views of the Hon'ble CESTAT/High Court were affirmed by the Hon'ble Supreme Court in the case of M.K. Shipping & Allied Industries Pvt. Ltd. reported as 2015 (322) E.L.T. A376 (S.C.) upheld the Final order of CESTAT wherein it was held that HSD/LDO available in ship/vessel at the time of its import for breaking up would be classifiable under Heading 89.08 of TTC(I-S) as clarified in DGFT Circular no. No. 01/04-09(08)/2009/PC-2(A), dated 26-6-2013 and on, under respective heading.

7.1.4 Thus, it is beyond doubt that the fuel stored in ship's inside engine room formed part & parcel of the ship/vessels imported for breaking and are classifiable under Heading 89.08.

7.2 In view of above, fuel and oil contained in the vessel's machinery and

engines (main engine room) are not usually part of a ship and classifiable under Heading 89.08. The ship cannot sail and reach the ship breaking yard unless the fuel and oil is present on board. Further, fuel and oil are also required on board for generation of electricity for consumption for operations carried out by the ships. What is imported, therefore, is a ship with fuel and oil, which are integral part of it. It is on record that the fuel and oil had not been imported separately, in this case but treated as part of ship stores. Therefore, I hold that when the ship imported for breaking up, the fuel & oils available on ship remain as stores form part of the ship and are, therefore, inputs.

7.3 It is a common practice that fuel and oil are necessarily required to be removed firstly for the purpose of safety and efficient operation. Therefore, fuel and oil available on board of ship are removed and evacuated for effective and hazardless breaking of the ship. The process of breaking up of ship starts with removing of fuel and oils from the ship as well as other removable articles. Therefore, removal of oil is nothing but integral part of manufacturing process and all the goods including fuel and oil are the inputs for the purpose of ship breaking unit. Therefore, CVD paid and availed on removal of oil is nothing but CVD paid and availed on inputs for manufacturing purpose by ship breaking carried out by Appellant No. 1. Therefore, I do not find any merit in denying Cenvat Credit of CVD paid by Appellant No. 1 on the entire ship, imported for breaking. Accordingly, Additional Duty of Customs paid on fuel and oil contained on board of ship is available to them as Cenvat credit for utilization or payment of duty on the goods manufactured by breaking up of ship.

7.4 It is pertinent to mention that ships are imported into India for breaking purpose and charged with Customs duty based on the value declared by the seller and the buyer through Memorandum Of Agreement based on Light Displacement Tonnage (i.e. L.D.T.). The ship includes fuel and duty, foods stuff, beverages and other removal items used for running of ship. Apart from Customs duty, Additional Duty of Customs (CVD) is also charged and collected under the belief that Central Excise duty payable on like goods as manufactured in India. The ship breaking units are also having Central Excise registration for removal of goods obtained during breaking up of ships and they pay Central Excise duty accordingly. Thus, CVD charged and collected in lieu of Central Excise duty irrespective of fact that the same is not manufactured by the ship breaking unit but imported with the ship for breaking purpose. Therefore, the entire ship including items on board are inputs for the purpose of Central Excise duty

Page 8 of 11

payable by the ship breaking units while removing the same and they pay Central Excise duty as well. Thus, DVD paid at the time of import of ship is part and parcel of duty element which is available to the ship breaking unit as cenvat credit and they can utilize the same while discharging their Central Excise duty on the items removed from breaking of ship as well as removal items available on ship including fuels and oils.

8. I think that the intention of the legislature is not to deny cenvat credit of DVD paid by ship breaking unit at the time of payment of Customs duty and utilization thereof while paying Central Excise duty. Therefore, CBEC has issued Circular No. 1014/7/2016-CX dated 01.02.2016 which is reproduced below for ready reference:

Circular No. 1014/7/2016-CX
Dated the 1st February, 2016

F. No. 609/13/2014-CX.4(Pt.)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
****

New Delhi, dated the 1st February, 2016

To,
The Principal Chief Commissioners/
Chief Commissioners/
Principal Commissioners of
Central Excise and Customs (All)
Web-enabled CBEC

Sir/Madam,

Subject: Inclusion of ships/vessels (whether imported or fabricated in India) by M/s DVD as vessels imported for breaking in the Ship-breaking yard.

References have been received in the Board from trade and field formations in relation to Judgment of Hon'ble High Court of Gujarat passed in SCA No. 12627 of 2005 filed by M/s Shivam Engineering Company and others reported in [2014] 1 STR 1 (Guj.) [2013 (297) ELT 647 (Guj.)]. A SLP has been filed by the department in Hon'ble Supreme Court against this order.

2. In the said judgment, Hon'ble High Court has held that duty under Central Excise Act, 1944 can be levied, if the article has come into existence as a result of manufacture or manufacturing activity which can be presumed or ascertained cannot be subjected to Excise or excise duty. On the import of the article, no additional duty can be levied under section 3(1) of the Customs Tariff Act, 1975. Since the vessels and other floating structures for breaking/sale are not manufactured in India, no excise duty is leviable and consequently no additional duty under Section 3(1) of the Customs Tariff Act, 1975 can be levied on import of such goods. The reasons for such conclusion by Hon'ble High Court is that since articles which are not produced or manufactured in India by way of excise duty, then on the import of the articles no additional duty can be levied under the Customs Tariff Act.

3. In view of above said judgment, trade and industry has informal practice as enumerated above and the Ship Breaking Units are not paying duty on the goods/items removed from the ships.

4. Show Cause Notices have been issued to importers who are not paying CVD demanding CVD from them by department has appealed against the order of the Hon'ble High Court of Gujarat.

5. Show Cause Notices for wrongly availment of CENVAT credit have been issued to those importers who are paying CVD, available and taking CENVAT credit and utilizing

the issue for grant of Central Excise Duty drawback, it may also be treating at par

4. The problem faced by the taxpayers is that in case of Show Cause Notices in other locations not in the jurisdiction of Surat and it has been decided that all Show Cause Notices issued for the purpose of CENVAT credit availed shall be kept in call book till the decision in the Apex Supreme Court is received.

5. Show Cause Notice dated 30.12.2010 was adjudicated by the Assistant at the time of import & not mentioned as a non-speaking order & also that a Bond/Bank Guarantee is not executed at the time of import. Appeals for such cases are filed before the Commissioner of Central Excise, Customs & CESTAT, Ahmedabad (Case No. 2012-13-APPEAL-2-CUS) & accordingly considered for duty paid goods.

6. That since the impugned Act, i.e. CVD on import of the Central Excise Act has not been enacted by the Parliament of India, the Show Cause Notice cannot be issued by the Central Excise Duty on the basis of the Notification and in future such Show Cause Notice may be quashed.

7. After the Notification No. 12/2012- Central Excise(N.T.), dated 17.03.2012 in the CENVAT Credit Rules, 2004, in rule 3, in sub-rule (5), in clause (a), the proviso has been omitted.

8. Further to the Explanation of CENVAT Credit Rules, 2004 was inserted vide Notification No. 12/2012-Central Excise(N.T.) dated 17.03.2012, in the meaning of which, goods specified in sub-section (a) of section 3A of the said Act, in the Central Excise Tariff Act, 1985 (5 of 1986), a number of used serviceable articles such as pumps, air compressors, diesel engines, refrigerators, air conditioning machines, etc. are generally sold as scrap after their useful life. However, the buyer does not buy such goods as scrap but as second hand goods for use as such. Therefore, such goods should not be charged to excise duty as applicable to goods cleared as scrap from a manufacturing process. If the above duty is charged, the buyers have to avail full credit of duty paid on such goods, which will be against the very purpose of the Government to provide the benefit of reduction in the rate of duty on such goods. Hence, such goods may be exempted from the whole of the duty of excise leviable thereon, when cleared for home consumption.

9. Further, consequent to the Budget 2004, Central Excise Tariff was revised vide Budget of 2005 to provide that the value is required to be increased by the non-refundable goods produced or manufactured in the course of manufacture of excisable goods. The amendment has brought non-excisable goods and exempt goods at par and no longer a clear distinction between the two. The explanation inserted in Rule 6 is an anti-avoidance provision. For the purpose of this rule, exempted goods or final products are defined to include duty and do not include goods cleared for a consideration from the factory.

10. At present there is a double taxability concept of goods cleared to non-excisable goods which are duty paying, clearing of the finished goods which are to be sold under provisions of Rule 6(3) of CENVAT Credit Rules, 2004 or under rule 3 of CENVAT Credit Rules, 2004 as inputs for the purpose of manufacturing CENVAT credit of such goods, i.e. rule 3(5) of Central Excise Rules, 2002 has been deleted. Consequently, any exciting rule would be applied to such goods part of the CVD paid at time of import but would also be required to follow provisions of rule 6 of CENVAT Credit Rules, 2004, with effect from 01.03.2012. The proposed amendment of certain portion of rule 3(5) of Central Excise Rules, 2002 has been consequential with effect from 01.03.2012 due to the date from which proposed amendment in CENVAT Credit Rules, 2004 was proposed in rule 3 of Central Excise Rules, 2002.

11. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board, headquarters Office, New Delhi.

(Navneet Kumar Gupta)
Under Secretary to the Government of India

6. Para 3(ii) clearly covers the issue involved in the present appeal. CBEC has also mentioned the remedy for Show Cause Notices issued for denial of

cenvat credit of DVD by mentioning that:

"If Show Cause Notice demanding Cenvat Credit is issued to the Assessee on the basis mentioned in the provisions of Rule 14 of Cenvat Credit Rules, 2004 read with the provisions of Section 11A of the Central Excise Act, 1944 or Section 73 of the Finance Act, 1994, the Assessee is required to pay the Cenvat Credit along with interest and penalty. In this regard, following case law may be referred: CCE vs. Dayal Tools (2007) 217 ELT 289 (Tri.-Del.); CCE vs. Bombay Tube Co. (2008) 222 ELT 3 (Tri.-Mum.); Commissioner of Central Excise, Chandigarh vs. GFGRT Chemical reported at 2008 (228) E.L.T. 3 (S.C.). Credit is accordingly admissible for duly paid subsequently.

7. Thus, once the Assessee has paid the amount of Cenvat Credit, Cenvat Credit of that cannot be denied for payment of Central Excise duty on ground of that time Show Cause Notices already issued for denying Cenvat Credit may be decided in light of these observations and in accordance with Show Cause Notices may not be issued."

(Emphasis Supplied)

8. Therefore, the issue is no more res-integra in view of Board's Circular dated 01.02.2016. Thus, I find that the demand of recovery of cenvat credit is not sustainable. Since demand itself is not sustainable, question of paying interest and imposition of penalty on any of the appellants are not warranted. I, accordingly, hold that the impugned order is not sustainable in law and is liable to be set aside. Accordingly, I set aside the impugned order and allow both appeals.

9.2 अपीलकर्ताओं द्वारा दायर की गई अपीलों का निपटारा उपरोक्त तरीके से किया जाता है।
9.1 The appeals filed by the Appellants stand disposed of in above terms.

(अखिलेश कुमार)
आयुक्त (अपील्स)

(Akhilesh Kumar)
Commissioner (Appeals)

By Speed Post

To,

M/s. Jawahar Dhanchand, Plot No. 62, SEZ, Atgaon, District Raigad	मेसर्स जवाहर धनचंद, प्लॉट नं. 62, सेज, अतगाव, जिला-रायगढ़
Shri Rajesh S Agarwal, Authorized Signatory of M/s. Jawahar Dhanchand, Plot No. 62, SEZ, Atgaon, District-Raigad	श्री राजेश एस अग्रवाल, अधिकृत सिग्नेटरी मेसर्स जवाहर धनचंद, प्लॉट नं. 62, एसईजेड अतगाव, जिला-रायगढ़

प्रति:

1) प्रधान मुख्य आयुक्त केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क, महाराष्ट्र क्षेत्र, मुंबई को जानकारी हेतु।
2) आयुक्त केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क, पनवेल को आवश्यक कार्यवाही हेतु।
3) गार्ड फाईल
4) फाईल नं. V(30)29/Gr-B/2016-17.