



1. The Commission shall have the right to call for and examine any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

2. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

3. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

4. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

5. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

6. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

7. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

8. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

9. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

10. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

11. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

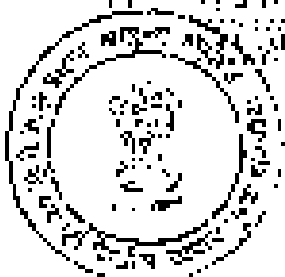
12. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

13. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

14. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.

15. The Commission shall have the right to require any person to produce any document or information which it may consider necessary for the purpose of its functions under this Act, and to require any person to furnish any such document or information.

16. The Commission shall have the right to require any person to appear before it and to answer any questions which it may put to him.



**ORDER-IN-APPEAL**

The above mentioned appeals have been filed by the Appellants (hereinafter referred to as 'Appellant No.1 to Appellant No.3', as detailed in Table hereunder) against Order in Original No. BHV-EXCUS-UDU-DC-58-2011-18 dated 31.3.2010 (hereinafter referred to as 'Impugned order') passed by the Joint Commissioner, Central GST and Central Excise, Bhavnagar (hereinafter referred to as 'lower adjudicating authority'):-

Sr. No	Appeal No	Appellants	Name & Address of the Appellant
1.	18/19/UDU/2010-11	Appellant No.1	M/s Paras Ship Corporation, L- 505 Colony, Valsada, District Bhavnagar-364001 M/s Vijaykumar & Co., 202, Pruthi Complex, Kalena, Dist. Bhavnagar- 364001.
2.	18/19/UDU/2010-11	Appellant No.2	M/s Baker Ship Breaking Co., L- 505 Colony, Valsada, District Bhavnagar-364001
3.	18/19/UDU/2010-11	Appellant No.3	M/s Baker Ship Breaking Co., L- 505 Colony, Valsada, District Bhavnagar-364001

2. The brief facts of the case are that Appellants No. 1 to 3 belonging to Paras Group of Companies situated at Bhavnagar were engaged to obtain goods by breaking ships imported for breaking purposes at their slot at the Ship Breaking Yard, Alang/Sosiyu and were registered with Central Excise. The Directorate General of Central Excise (DGCEI) gathered intelligence that many shipbreaking units of Alang/Sosiyu at Bhavnagar District were evading payment of Central Excise duty by resorting to clandestine removal and under valuation of their finished goods viz. MS plates and scrap as well as by issuing fake invoices without physical delivery of the finished goods. The officers of DGCEI carried out search at the business premises of Paras Group Companies on 30.03.2010 & 06.07.2010 and found unaccounted cash amounting to Rs. 17,50,000/- Since, no satisfactory explanation was provided, the cash amount was placed under seizure on reasonable belief that it was unaccounted money of sale proceeds of clandestinely/Unauthorizedly removed finished goods and hence liable to confiscation under Section 171 of the Customs Act, 1962. The investigation also revealed that the Appellants passed the fraudulent Cervat credit without delivery of the finished goods in collusion with Shri Vinod Patel and Shri Kishor Patel, both brokers, who also indulged in clandestine removal of finished goods.

3.1 Show Cause Notice No. DGCEI/A2U/36 181/2010 dated 03.01.2011 was issued to Appellants No. 1 to 3 calling them to show cause as to why unaccounted cash amounting to Rs. 17,50,000/- seized from their registered



office premises under Paragraph 1 of Section 57, 2010 should not be confiscated under Section 171 of the Customs Act, 1952 made applicable to Central Excise matters vide Notification No. 38/1963-1964 dated 14.05.1963, as amended and also imposing imposition of penalty under Article 14 of the Central Excise Rules, 2002 (hereinafter referred to as 'Rules') and Rule 15A of the Central Excise Rules, 2001 (hereinafter referred to as 'CE Rules').

2.2 The above said Show Cause Notifications indicated vide the impugned order which confiscated unaccounted cash of Rs. 1,58,500/- under Section 171 of the Customs Act, 1952 made applicable to Central Excise matters vide Notification No. 68/68-CE dated 01.07.1968, as amended and imposed penalty of Rs. 1,00,000/- upon each of Appellants No. 1 to 3 under Rule 25 of the Rules and Rule 15A of the CE Rules.

3. Being aggrieved with the impugned order, Appellants No. 1 to 3 have preferred appeals on various grounds as set out below:

(i) The impugned order is unreasoned and non-reasoned one. The adjudicating authority has not dealt with the pleas made in the written submission. That the cash recovered from appellants has been illegally ignored by the adjudicating authority and no proper order is liable to be made.

(ii) The penalty imposed under Rule 25 of the Rules and Rule 15A of the CE Rules is illegal; that for imposing such a penalty there should be commission of any offence is required to be proved. It is contended that appellants had exclusively goods manufactured by the appellants for their own use, without proper invoices by them, taxes and documents etc. in support of the allegation of clandestine removal and under-valuation of cash has been done. It is also alleged that no evidence was adduced in the show cause notice to establish that the alleged acts or omissions had been committed by the appellants voluntarily or contumaciously with intent to evade payment of duty and penalty is not enforceable when there was no mala fide intent to evade payment of duty and hence, the appellant is not liable for penalty Rule 25 of the Rules and Rule 15A of the CE Rules.

4. In forward bearing No. 11 dated 11.02.2010, Madodarya, Advocate appeared on behalf of all Appellants and submitted the grounds of appeal respectively appeal and made written submissions contending that there is no evidence that Rs. 1,58,500/- cash recovered from appellants from main office of M/s. Paras Steel Corporation were actually sale proceeds of clandestinely removed finished goods; that there is no statement of appellants to show purchases declared by dealer/ vendors; that there is no provision or order for confiscation of the cash recovered

Rs. 1,58,500/-



10.1 Since demand wrongly taken and utilized Cenvat credit is confirmed, it is natural consequence that the confirmed demand on is required to be paid along with interest at applicable rate under Rule 14 of the CCR read with Section 11(A) of the Act, therefore, uphold order to pay interest on confirmed demand.

10.2 This is also a case of wrongful passing and utilization of Cenvat credit as held in paras supra and therefore, the Impugned order has correctly imposed equal and mandatory penalty of Rs. 43,065/- on Appellant No. 1 under Rule 15(2) of the CCR read with Section 11AC(1) of the Act. The Impugned order has correctly given option of reduced penalty of 25% to Appellant No.1 as prescribed under Section 11AC(1) of the Act, hence, I concur with his decision on penalty on Appellant No.1.

10.3 Regarding penalty imposed upon Appellants No. 2 (Partner of Appellant No. 1), I find that he was looking after day-to-day affairs of Appellant No.1 and was the key person of Appellant No. 1 looking after purchase, production and sales of the excisable goods and he was directly involved in clandestine removal of the goods manufactured by Appellant No. 1 without payment of Central Excise duty and without cover of Central Excise invoices. The plea of Appellant No. 2 that simultaneous penalty upon partnership firm and partner cannot be imposed is not acceptable, in light of the judgment of the Bombay Hon'ble High in the case of *Amritlaxmi Machine Works* reported as 2016(335)ELT225(Bom) wherein it has been, inter alia, held herein as under :-

"36. It was next contended by the appellant that in any event imposing penalty upon the partnership firm and the partner amounts to double penalty for the same offence and, therefore, by Article 20(2) of the Constitution of India. We are unable to understand how Article 20(2) of the Constitution is applicable. This is not a case of prosecution but one of adjudication proceedings. Further as pointed out hereinabove in cases where Section 17(1) of the Act can be invoked while issuing notices under Section 112(a) of the Act on the one hand, the imposition of multiple penalty in fact at the same time is being imposed on two separate persons under the Act."


[Emphasis supplied]


10.4 He has been found concerned in clandestine manufacture, storage, removal and selling of such goods and hence, he was knowing and had reason to believe that the said goods were liable to confiscation under the Act and the Rules, I, therefore, find that imposition of penalty of Rs. 2,00,000/- upon Appellant No. 2 under Rule 26(1) of the Rules is correct and legal.



*(Signature)*

11. In view of above, I propose to dispose of order and report both appeals.
12. अपीलकर्ताओं द्वारा दायरे में दायरे में अपील का निष्पत्ति उपरोक्त तरीके से किया जाता है।
12. The appeals filed by the appellants are disposed off as shown.

सचिव,  
  
 प्लॉट नं. १२  
 नर्मदा नगर (भावनगर)

  
 (कुमार सनंजय)  
 प्रधान आयुक्त

By R.P.A.D.

To,

1. M/s. Chandradeep Steel Re-Rolling Mill,  
 Plot No. 133/34/35,  
 GIDC, Vartej,  
 Bhavnagar.

2. Shri Pravinbhai Namtlambhai Rathod, Partner of  
 M/s. Chandradeep Steel Re-Rolling Mill,  
 Plot No. 133/34/35,  
 GIDC, Vartej,  
 Bhavnagar.

Copy for information and necessary action to:-

1. प्रधान मुख्य आयुक्त, केन्द्रीय वस्तु एवं सेवा कर, अहमदाबाद क्षेत्र, अहमदाबाद को जानकारी हेतु।
2. आयुक्त, केन्द्रीय वस्तु एवं सेवा कर, भावनगर को आवश्यक कार्यवाही हेतु।
3. राज्यपाल आयुक्त, केन्द्रीय वस्तु एवं सेवा कर, भावनगर को आवश्यक कार्यवाही हेतु।
4. सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवा कर अहमदाबाद II, भावनगर को आवश्यक कार्यवाही हेतु।

  
 नार्थ प्रोडल

under Central Excise Act; that the impugned order has not quantified duty evaded by them because no evidence is available, however, the impugned order has imposed penalty on them @ Rs. 1 lakh on each without basis, which is not legal and proper and hence, needs to be set aside.

4.1 Appellants No. 1 to 3 vide letter dated 03.06.2019 submitted written submissions, *inter alia*, stating that under Central Excise Law, there is no provision for absolute confiscation of offending goods and therefore, the question of absolute confiscation of sale proceeds does not arise. The appellants relied upon following case laws:

- *Jai Kumar & Co.* - 1988 (38) FT 536 (T)
- *Malar* - 1909 (10) 211-449 (T)

4.2 The appellants further submitted that unless the duty demanded is quantified, penalty, *prima facie*, cannot be imposed. They relied upon following case laws:

- *Puro Drinks (New Delhi) Ltd.* - 2000 (117) LIT 363 (T)
- *Tata Astar Marketing Ltd.* - 1994 (24) RLT 212 (CGA) ;
- *Starwan Industries Ltd.* - 1995 (75) FT 829 (T) (para);

#### **Findings:**

5. I find that Appellants No. 1 to 3 have deposited amount @7.5% of penalty in advance and hence, have complied with the provisions of Section 35F of the Act. I also find that Appellants No. 1 to 3 have filed applications for condonation of delay of 20 days in filing appeals stating that they had received the impugned order on 26.04.2018 but could file appeals on 24.07.2018; that their consultant being chartered accountant was busy with work related to notices of income tax department and adjudicating authorities and statutory audit of banks and therefore, could not submit appeals within stipulated time. Considering that delay is within further period of 30 days as provided under proviso to Section 35(i) of the Act, I condone delay in filing of these appeals and take up these appeals for decision on merits.

6. I have carefully gone through the facts of the case, the impugned order, the grounds of appeals detailed in appeal memoranda of these Appellants. The issue to be decided is whether the impugned order, in the facts and circumstances of this case, confiscating unaccounted cash of Rs. 1,50,000/- and imposing penalty of Rs. 1 lakh each under Rule 25 of the Rules read with Rule 17A of the CFR upon Appellants No. 1 to 3 is correct, legal and proper or not.

6.1 On go through the case records, I find that the lower adjudicating authority has imposed penalty of Rs. 1,00,000/- on each of Appellant No. 1 to Appellant No. 3 on the ground that the cash recovered from wooden cupboard



from main room or premises covered in the name of M/s. Bhudatta Chimankal, Ops. Sakar Chambers, Sakar Bazar, Sakar Road, Bheavnagar during search on 06.07.2018 managing business affairs of Paras Group of companies were pertaining to the excisable goods and machinery as well as to the transactions only on various dates regarding delivery of the excisable goods for passing on fraudulent GST invoices. The Appellate contended that the lower adjudicating authority has not produced concrete evidences proving that cash recovered is sale proceeds of clandestinely / unauthorised cleared finished goods. I find this contention of the appellants well founded, inasmuch as the Impugned Show Cause Notice dated 03.09.2018 and the impugned order dated 31.03.2018 are interspersed with numerous details and many depositions made by the authorized persons of Paras Group of Companies which establish that unaccounted cash transactions had actually happened and all such transactions had been executed by the Paras Group of companies. The relevant parts of the Show Cause Notice dated 03.09.2018 and the impugned order dated 31.03.2018 are reproduced to substantiate the factual incidences of this case as under:

6.2 Para 3.6.4 of Page 6 of the SCA reads as under:

*"During the search, the officers found some cash amounts lying in the wooden cupboards in the main room of the said office. The main amount about Rs. 100,000/- was available in various polypropylene bags, suitcases, and one could be seeing one documentary support in respect of one name. Therefore, as a reasonable belief that the said cash amount, totaling Rs. 12,50,000/- found out of the sale proceeds of excisable goods manufactured and removed from the units of Paras Group in contravention of the provisions of Section 68(1)(b) and the Rules made thereunder and hence ADM is convicted, and therefore, the officers prepared proper inventory of each currency note and placed the same with the provision of Section 68(1)(b) as made applicable to Central Excise Act, 1944 and the Rules made thereunder. The list of currency notes totaling Rs. 12,50,000/- is attached herewith to this said Report as an Annexure (1)(iv)."*

(Emphasis supplied)

6.3 Para 4.1.2 of the Show Cause Notice reads as under :-

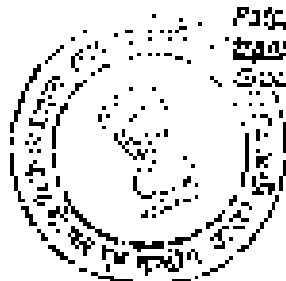
*" scrutiny of the documents received from the appellants main papers and period statements/banks were made, written and stamped by Shri Vijay Patel in the year 2014/15. Some of these documents carried the name of his brother Shri Kishor Patel who is also running registered office No. 4, the name of Sh. Shree Krishna Enterprises from the address 122, Madhav 132, Keshavnagar Road, Bheavnagar under his sole proprietorship. Some of these documents were written in Hindi and stamped and signed and sealed. Therefore, following statements were raised in oral statement and Shri Kishor Patel for the purpose of recording their statements under Section 74 of Central Excise Act, 1944."*

(Emphasis supplied)

6.4 Para 4.1.3 of the Show Cause Notice reads as under :-

*"... Participations which are also under progress from some of the unquoted minor names appearing in the noted dealer statements/banks. Have also advised that substantial amount of cash have been transferred by Shri Kishor Patel from private banks and post the same to Paras Group of companies. Interlocking documents recovered by ADM from the premises of Shri Kishor Patel and Shri Kishor Patel indicated that unaccounted cash appearing in case No. 12542/2014 was transferred between the said persons and the appellants via banking route of Paras Group, mostly through Shri. Surajbhai Bhambhani Shri is a creditor since the the same*

*(Signature)*





unaccounted cash amount represented declaration clearance of this resulting materials, collection of cash amounts and and above the similar notes and the fact of cash amounts against the late dated invoices issued by them without physical supply of goods."

(Emphasis supplied)

6.5 Para 8.1, 8.2.1 and 8.2.2 of the SOA are as under:

Para 8.1: "The material facts and circumstances unequivocally establish that DGCI could not proceed with the investigation of the case against the units of Paras Group due to their deliberate defiance of law and non-submission of the required information. In spite of repeated summons and correspondence, they have not provided any convincing facts regarding the nature of business transacted and details of transport documents available on records. Due to their belligerent attitude and not supplying the requisite information, DGCI could not ascertain the details of late transport documents available on their official records, quantity of merchandise and value of unaccounted cash amounts over and above the value declared in their invoices, and the veracity of the Central Inland Revenue Board by them to this effect. Although the statements furnished by DGCI from various premises and independent addresses conclusively establish large scale evasion of cash and late issuing late dated invoices without physical supply of materials, due to non-cooperation and deliberate defiance of the Law, DGCI could not visit the location of the unit to verify the nature of the material unaccounted cash amount of Rs. 1,20,00,000/- with their stock activities. However, as already mentioned above, intelligence gathered by DGCI indicates that the units of Paras Group are indulging in large scale evasion of cash duty by supplying different quantities and invoices as described above."

Para 8.2.1: "The documents seized from the premises of Shri Hoshai Mehta and Shri Kishor Patel fully substantiate the material intelligence regarding large scale irregularities by the units of Paras Group. These documents indicate that Shri Hoshai Mehta and the units of Paras Group have transacted unaccounted cash amounting to Rs. 1,20,00,000/-. These documents conclusively establish that the units of Paras Group were engaged in large scale irregularities with intent to evade excise duty. Therefore, despite the fact that DGCI could not reach the location of investigation, and could not ascertain the facts and evidence of the case due to non-cooperation and belligerent attitude of the owners of Paras Group as well as that of Shri Hoshai Mehta and Shri Kishor Patel, substantial evidences are available on records which indicate large scale unaccounted cash transaction and consequent evasion of excise duty by the units of Paras Group. It is conclusively evident that such cash transaction was carried out by Paras Group in respect of transaction without substantiation and how such of cash against late dated invoices issued by them without physical supply of materials."

Para 8.2.2: "During the period under investigation, Shri Hoshai Mehta, who was working as accountant for Paras Group of units since past 20 years, could not provide any satisfactory explanation on the above cash amounting to Rs. 1,20 Lakhs. Had the amount been part of his official business proceeds, the same would have definitely been within the knowledge of Shri Hoshai Mehta. However, the premises from where the amount of cash was made do not function as the official accounts office of any of their group companies. DGCI had received qualification in manner about the clandestine activities carried out by Paras Group from the said premises. Thus it is evident that the office of M/s. Sanyasi Chemicals situated within the city limit of Shimoga, is used by Paras Group for collection of unaccounted sale proceeds of their group companies. Thus, it is established that the cash amounting to Rs. 1,20,00,000/- raised from the premises of M/s. Sanyasi Chemicals is wholly but lawfully sale proceeds of material goods cleared from the duty breaking unit of Paras Group and hence liable for contribution under the provisions of Central Excise Law. Therefore, in order to fulfil the requirement of law, notice within the statutory limit of six months from the date of seizure of unaccounted cash amounting to Rs. 1,20,00,000/- seized from the premises of M/s. Sanyasi Chemicals, it is proposed to issue this notice pending further investigation of the case."

6.6 The above extracts from the Show Cause Notice provide sufficient evidences available in the case establishing illegal cash transactions having been undertaken by Paras Group of companies for which no satisfactory explanation could be given by the appellants and Shri Hoshai Mehta, the person from



whose cupboard (legal cash) was removed and seized during the course of investigation and confiscated into impugned order.

7. The user espousing so badly against the changes made in the Show Cause Notice, ostensibly deriving his findings in the impugned order as under:

7.1 Para 30 of the impugned order reads as under:

"I also find that manufacturing of cash was commenced by 1962 from the premises of Sri Khand Nand and Sri Khand Nand Hotel situated near and situated near according to para No. 278-282 was transacted between the said hotel and the erstwhile ship breaking unit of Paras Group, mainly through the accounts mentioned above. It was therefore inferred from the 1962 that the said alleged cash amount represented clandestine accounts of the breaking materials, collection of cash without duty and above the income tax, and that part of cash was against the law. Government further found the said alleged persons guilty of crime. It is also revealed that the said defendants did Paras Group or other more substantially modified cash amount with Sri. Khand Nand Hotel, Sonapatna."

7.2 Para 31 of the impugned order has held as under:

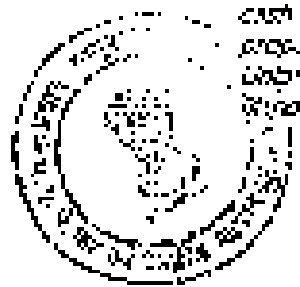
"I find that the documents and exhibits recovered from 1962 from various independent sources and kept in the industries and institutions. It was gathered the substantial quantity of items, large and small, were received during the breaking up of the ship by the erstwhile ship breaking unit of Paras Group, viz. M/s. Paras, M/s. Datta and M/s. Government were clandestinely removed in their own concealed trading firm and further time for that manufacture and shipment of their finished goods in order to adjust their books of accounts. The address the breaking unit were known to the Central Excise as well as finance unit situated in different locations through their declared entries and commission agents."

7.3 Para 36 of the impugned order has held as under:

"I find that during the period operation and trial of parchment proceedings, Sri Khand Nand, who was working as accountant for Paras Group of more past 20 years, could not provide any satisfactory explanation on the seized cash amounting to Rs. 17.50 lacs. Was the amount taken out of their official business premises, the same would have definitely been within the knowledge of Sri Khand Nand. Moreover, the premises from which the amount of cash was seized and further as the official accounts office of any of their group companies. 1962 had received intelligence in advance about the clandestine activities carried out by Paras Group from the said premises. Thus it is evident that the office of Sri Khand Nand situated within the city limit of Sonapatna, was being used by Paras Group for collection of unaccounted sale proceeds of their group companies. Thus it was ascertained that the cash amounting to Rs. 17,50,000/- seized from the premises of Sri Khand Nand was against the unaccounted sale proceeds or unmet a goods received from the ship breaking unit of Paras Group and hence liable for confiscation and the penalties of Central Excise."

7.6 Para 40 of the impugned order has held further as under:

"I find that the evidence in no way led any evidence in proving factual possession of unaccounted cash detected on the date of search on 26.07.1962. Such works of accounts were not found at the place of search going rise to the inference that the same were not maintained. The possession in the hands of the respondents failed to produce any corroborative evidence relating to the said unaccounted cash before the search party for verification. Moreover, the identification for the seized unaccounted cash was made after a lapse of seven months after the date of the said search. This fact alone is enough to hold that the evidence has made an attempt to evade Central Excise duty but came in the course of investigation when they were caught and reported by the search party on 26.07.1962. Such evidence of the accused companies proved their attempt to evade clandestine shipment of dutiable goods evading duty. It is elementary principle of jurisprudence that attempt evades a conviction. Therefore possession of unaccounted cash money cannot constitute an offence unless being clandestine shipment. The apprehension of probably was against the intention of the accused companies. Unlawful possession of unaccounted money to prove may be evidence. Although it should have been put out or distinguished by the relevant records produced for justifying the



*[Handwritten signature]*

maintained cash. Even the notices sent earlier and attempts to trace in violation of any rule or the provisions relating to the same in case reference copies came to their notice. The Court gave a judgment on 14/01/2014, 1425, Mumbai in the case of *Shreebhar Holdings And Ors vs. The Director of Excise and Taxation of Central Excise, Andhra Pradesh* (2014 45 (2) Taxmann) wherein it has been held that: "In case as the department established its case with a high degree of probability, the same would suffice in the present case. The Revenue has discharged the burden upon the appellants. Therefore, the order is upheld the contrary stands to the contrary."

8. It is evident from the above details of the Show Cause Notice and the impugned order that unaccounted cash transactions have indeed taken place in the Paras Group of Companies and no one from Paras Group of Companies has been able to prove the legitimate source of Rs. 17.50 lacs recovered from the cupboard situated at the premises of M/s. Bhupatrai Chimanlal in reply to SCN or in this Appeal. Accordingly, I have no option but to hold that the lower adjudicating authority has correctly imposed penalty of Rs. 1 lakh on each appellant due to a ample evidences available in this case to hold that Rs. 17.50 lacs recovered in cash from the cupboard situated at the premises of M/s. Bhupatrai Chimanlal are sale proceeds of the unaccounted excisable goods and all three appellants have actively participated in illegal activities undertaken by Paras Group.

9. In view of above, I uphold the impugned order and reject all 3 appeals.

3.1 अतिरिक्त आदेश दिये की पर अपील का निरस्त कर दिया जायेगा।  
3.1 The appeals filed by the Appellants are dismissed as above.

*[Handwritten Signature]*  
18/2/19

*[Official Seal]*  
कुमार राजेश  
पथक आयुक्त (आपीए),

By R.P.A.D.,

To,

M/s Paras Steel Corporation,  
13, 5th Colony, Kalanala,  
District Bhavnagar-364001

M/s Vijaykumar & Co.,  
202, Prudhvi Complex, Kalanala,  
District Bhavnagar-364001.

M/s Lalken Ship breaking Ltd.  
13, 5th Colony, Kalanala, District  
Bhavnagar-364001

से परस स्टील कर्पोरेशन,  
13, 5थ कोलोनी, कलानाल,  
जिला भावनगर-364001

से वीजायकुमार एंड को,  
202, प्रुध्वी कॉम्प्लेक्स, कलानाल, जिला,  
जिला भावनगर-364001

से लालकेन शिप ब्रेकिंग लिमिटेड,  
13, 5थ कोलोनी, कलानाल,  
जिला भावनगर-364001

एवं  
1) प्रधान सूत्रक आयुक्त महोदय को तथा अन्य दो केन्द्रीय सूत्रक सूत्रक को, जयमदाबाद को  
जानकारी हेतु।

2) म.सू.का. म.सू. एवं सिके को एवं केन्द्रीय सूत्रक सूत्रक को, मुम्बई को, मुम्बई को, मुम्बई को  
जानकारी हेतु।

3) सहायक आयुक्त महोदय को एवं केन्द्रीय सूत्रक सूत्रक को, भावनगर, भावनगर,  
को सूचना के लिए हेतु।

स. नार्ड कलानाल