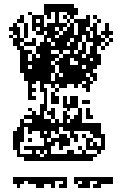




प्रधान अख्यक्त (अपील) का कार्यालय, प्रमुख एवं सेवा एवं और केन्द्रीय अखात



मुख्यालय:
OFFICE OF THE PRINCIPAL COMMISSIONER (APPEALS), DISTRICT HEAD OFFICE,

द्वितीय तल, जी एस टी भवन / 2nd Floor, GST Bhawan

रेस कोर्स रिंग रोड / Race Course Ring Road

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रजिस्टर्ड टैक्स पी. टी. टैक्स :-

Table with 3 columns: क्र (Sl. No.), अर्थ (Meaning), and दिनांक (Date). Row 1: 1, अर्थ: प्रमुख अख्यक्त, दिनांक: 14.07.2019

अर्थ: अर्थ: प्रमुख अख्यक्त (अपील) का कार्यालय, प्रमुख एवं सेवा एवं और केन्द्रीय अखात

RCH-FC/15-0111-A PF-453-2119

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II ORDER IN APPEAL ::

M/s. Renaissance Corporation Ltd, Survey No. 445, Village Bhimesar, Taluka: Anjar, Dist: Kutch (hereinafter referred to as "the appellant") has filed present appeal against Orders-in-Origin No. 57/ADC/2013 dated 30.02.2013 (hereinafter referred as "impugned order") passed by the Additional Commissioner, Central Excise, Rajkot (hereinafter referred to as "the lower adjudicating authority").

2. Brief facts of the case are that the appellant is manufacturer of Polyester Staple Fiber and Pet Flakes falling under Tariff Item 5503 2000 and Tariff Item 3915 9042 respectively of the Central Excise Tariff Act, 1985 (hereinafter referred to as "the CETA") was clearing the same on payment of appropriate duty upto the month of March, 2009. The appellant vide letter dated 01.04.2009 (received by the department on 5.04.2009) informed that their final product viz. Pet Fiber (Polyester Staple Fiber) is the product of plastic and therefore is classifiable under Chapter Heading 3907 instead of Chapter Heading 5503, as done by them earlier; that Notification No. 4/2006-CE dated 01.03.2006 granted Nil rate of duty for the goods falling under Tariff Item 3907 9030 of the CETA; that the appellant accordingly cleared Polyester Staple Fiber at nil rate under Notification No. 4/2006-CE dated 01.03.2006 (Sr. No. 78).

2.1 Regarding their another final product viz. Pet Flakes, the appellant vide letter dated 20.06.2009 (received by the department on 27.06.2009) informed that Pet Flakes are being processed from waste and scraps of plastics and in view of Sr. No. 78 of Notification No. 4/2006-CE dated 01.03.2006, Pet Flakes is classifiable under Chapter Heading 3917 instead of Chapter Heading 3915. The appellant vide letter dated 25.06.2009 explained that Pet Flakes were correctly classifiable under Chapter Heading 3907 instead of Chapter Heading 3917 as stated in their earlier letter dated 20.06.2009; that they availed nil rate of duty under Sr. No. 78 of Notification No. 4/2006-CE dated 01.03.2006 and cleared the same at Nil rate of duty from June, 2009 onwards by classifying PET Flakes under Tariff Item 3907 9990.

2.2 From the scrutiny of ER-1 and other records, the departmental officers found that the products 'Polyester Staple Fiber' and 'Pet Flakes' were rightly



classifiable under Tariff Item 5503 2000 and Tariff Item 3915 9042 respectively and therefore, they were not eligible for benefit of exemption Notification No. 4/2006-CE (also 01.03.2006); that the appellant sought to classify the products under Tariff Item 3907 9090 and 3907 9990 respectively to wrongly avail the benefit of exemption Notification No. 4/2006 CE dated 01.03.2006 and not on correct grounds.

2.3 The above observations culminated into issuance of Show Cause Notice No. VGDHM/AR/EDHM/ADU/182/2012 dated 24.08.2012, which was adjudicated by the lower adjudicating authority vide the impugned order, wherein he classified the "Polyester Staple Fiber" under Tariff Item 5503 2000 and "Pet Flakes" under 3915 9042 of the CETA; confirmed demand of Rs. 20,19,638/- under Section 11A of Central Excise Act, 1944 (hereinafter referred to as 'the Act'), read with Rule 8 of the Central Excise Rules, 2002 (hereinafter referred to as 'the Rules'); confirmed interest under Section 11AB/11AA of the Act; imposed penalty of Rs. 2 lacs under Rule 25 of the Rules.

3. Being aggrieved by the impugned order, the appellant preferred the present appeal on the ground that the impugned order was based on a misconceived reading of Chapter 39 and Chapter 55 and was liable to be quashed and set aside; that the lower adjudicating authority had not appreciated the distinction between goods falling under Chapter 55 and Chapter 39 of CETA; that the lower adjudicating authority ought to have appreciated that PET Fiber manufactured by them is not a result of chemical process but only a alternation of shape of a primary form of plastic by application of heat and pressure; that by ignoring this distinction, the lower adjudicating authority had obliterated the distinction between the goods falling under Chapter 39 and Chapter 55 and virtually made Chapter Heading 3907 nugatory; that such interpretation is impermissible in law; that the lower adjudicating authority had not appreciated the definition of term 'plastic' given under Chapter Note No. 1 to Chapter 39, which is applicable to all chapters and goods under the first schedule; that definition of term, 'man made Flour' given under Chapter Note 1 of Chapter 54 is applicable to all chapters and goods falling in first schedule; that in light of the fact that the legislation has provided two chapters where-under Chapter 55 does not name as only Polyethylene Terephthalate; that the distinction between the two has to be ascertained; that they submit that under Chapter Heading 3907, the goods

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covered are those plastic which are in primary forms i.e. forms of which, the said plastic can be reshaped; that on the other hand, the goods covered under Chapter Heading 5503, are in the nature of plastic, but not in its primary form; that under Chapter Heading 5505, the goods ought to have been permanently transformed in their chemical composition by undergoing a chemical reaction/ process; that the goods falling under Chapter 55 are chemically modified forms of plastic, whereas goods under Chapter 39 are either primary forms or waste or scrap or such articles of plastic that are manufactured by the application of mechanical forces in order to put them in shapes; that once its distinction is noticed, it is apparent that the PET Fiber manufactured by them is clearly a good which answers the description of Tariff Item 3907 6090 and not 5503 2010; that the lower adjudicating authority had erred in making that the PET Flakes manufactured by them out of waste and scrap of PET bottles is classifiable under Tariff Item 3915 9042 and not under Tariff Item 3907 6020; that Tariff Item 3915 3042 covers waste and scrap of PET bottles; that while the inputs i.e. waste PET bottles would fall under the said heading, the PET Flakes which are obtained after crushing and grinding such bottles can never be classified as waste and scrap of PET bottles; that in light of Chapter Note No. 5 to Chapter 39, PET Flakes are clearly primary forms of plastic classifiable under Tariff Item 3907 6020; that the demand of duty of Rs. 20,29,838/- on clearance of PET Flakes is erroneous; that the lower adjudicating authority had erred in applying the provisions of Circular dated 29.06.2013; that they submit that the said Circular is ex facie incorrect since, it is issued without noticing the essential distinction between the PET Fiber obtained after a mechanical process and polyester Staple Fiber obtained after a chemical process; that first and foremost in light of the distinction pointed out by them, the lower adjudicating authority ought to have taken a different view rather than blindly following the said Circular; that a Circular under Section 37B of the Act, is not binding on the adjudicating authority who discharges the quasi-judicial function as distinguished from an administrative function; that even otherwise, considering the fact that the said Circular did not consider the decision in the matter of GPI Polymers Ltd. reported as 2005 (183) D.T. 27, which is uniformly applicable; that the Hon'ble High Court of Delhi in its Judgment dated 30.09.2011 passed in Writ Petition (Civil) No. 5154 of 2010 (in the matter of M/s. Silva Textiles Ltd. & others Vs. Union of India) had set aside the Paragraph No. 10 of the said Circular.



3.1 The appellant also contended that in the light of the above observations and observations made by the Hon'ble Supreme Court of India in 2012 (275) FLT 551 and 2000 (12) STR 416 and 2006 (194) ELT 11, it was incumbent on the lower adjudicating authority to have given finding on the fact as to the applicability of the Circular to the facts of the present case; that the finding of the lower adjudicating authority that since the Circular is not quashed by the Delhi High Court, it remains as binding is clearly erroneous; that the said circular is binding on the lower adjudicating authority is *Ex Absc* contrary to law, hence illegal and the impugned order is violated on this ground; that the lower adjudicating authority has erred in not applying the ratio of the judgment in the matter of SPL Royals Ltd. reported in 2005 (183) ELT 27 as the same is clearly applicable to the facts of the present case; that the impugned order is therefore, contrary to law deserves to be quashed and set aside.

3.2 The appellant further contended that the lower adjudicating authority had erred in discarding the technical opinion given by the Chemical Examiner of the Custom House laboratory vide letter dated 06.03.2011; that the said opinion is based on examination; that the said opinion is a conclusive evidence that the classification done by them is correct; that the lower adjudicating authority has erred in not appreciating that the goods manufactured by them and exported by the merchant exporter, which were cleared by customs authorities for export with the same classification as is preferred by them; that there is no good reason why the classification under CETA should be different than the classification under the Custom Act, 1967; that the classification under the Custom Act, 1962, is a contemporaneous proof that PET Flakes being classified under Chapter Heading 3912 and PET Fiber being classified under Chapter Heading 3907; that the lower adjudicating authority erred in holding that process of manufacturing, in the facts of the present case, would not be determinative of the classification of goods; that their goods are distinguishable only on the basis of the process undergone by them during manufacturing; no other test can be applied for the purpose of classification; that even if the test of applicability or apparent description is applied, the goods in question would be rightly classified by them; that the lower adjudicating authority had erred in confirming the demand of Central Excise duty amounting of Rs. 20,19,838/- bifurcated on the basis of ER- forms filed by the appellant as Rs. 20,13,538/- being the duty payable on Pet Flakes and Rs. ZERO being the duty payable on Pet Fiber; that the lower

adjudicating authority has grossly erred in imposing penalty of Rs. 7 lakh on them; that this is not a case which, by any stretch of imagination, falls within the ambit of a willful default or any attempt to evade payment of duty; that they had informed the department of its intention to change the classification; that they had filed ER-1 forms declaring the classification of goods; that the department was aware of such classification and no suppression of facts or misafide can be alleged; that the imposition of penalty is also vitiated on ground that PET-flakes and PET Fiber exported by the appellant were classified under Tariff Item 3907 6020 and 3907 6090 respectively; that even otherwise the impugned order is contrary to law and facts and deserves to be quashed and set aside.

4. The appellant vide letters dated 14.01.2019 and dated 07.02.2019 submitted that their earlier appeals involving classification of the product are still pending before the Hon'ble CESTAT, Ahmedabad.

4.1 The appeal was kept in Call Book on the ground that the appellant had filed appeal on similar matter, which were pending before CESTAT. However, this appeal cannot be kept in Call Book as per clarification given by the Board vide Circular No. 1025/15/2016-CX dated 25.04.2016 and this appeal was, thus, taken out of Call Book for passing appropriate orders. Personal hearing was granted to the appellant on 11.12.2018, 27.12.2018, 17.01.2019 & 07.02.2019 but no one appeared on the given dates and hence, I proceed to decide this appeal pending since 2017 due to Call Book procedure.

Findings:

5. I have carefully gone through the impugned order, appeal memorandum and writer submissions made by the appellant. The dispute involved is whether the items "Polyester Staple Fiber" and "PET Flakes" manufactured by the appellant should fall under Tariff Item 3907 6090 and 3907 9990 respectively as claimed by them or it would fall under Tariff Item 5503 2000 and 3915 9042 respectively as claimed by the department.

6. It is fact on record that the appellant manufactured and cleared "Polyester Staple Fiber" and "Pet Flakes" on payment of appropriate duty by classifying them under Tariff Item 5503 2000 and 3915 9042 respectively upto March, 2009. However, the appellant classified "Polyester Staple Fiber" and "Pet Flakes" under Tariff Item 3907 6090 and 3907 9990 respectively and cleared the same at all

rate of duty under Notification No. 4/2009-CT (dated 01.03.2009) (SR. No. 78) from April, 2009 onwards and from June, 2009 onwards respectively.

6.1 The appellant argues that they having recycling plant of plastic, wherein plastic bottles waste/scrap were input and out of such waste, they manufactured "Polyester Staple Fiber" and "Pet Flakes". I find that the appellant first collecting waste/scrap of plastic bottles, which after removing of the non pet materials and blowwater with subsequent events of grinding-washing-drying-crushing-extrusion-making of flakes-conversion of flakes into semi liquid form-then converted into filament/fiber. The appellant submitted that these products classified under Chapter heading 3907 a over a country and no customs authority taken any adverse view regarding its classification. The appellant also submitted test reports of Customs House Authority, Kandla in respect of "Pet Flakes" showing agreement with Chapter Note 6 of Chapter 39 of the CETA and viewed that the Pet Flakes as product may appropriately be covered under Tariff Item 3907 3039 of CETA.

6.2 I find that the waste, scrap and scrap of plastics of pet bottles fall under Tariff Item 3915 3012, but the appellant considered it as in primary forms viz. "Pet Flakes" and "Polyester Staple Fiber" and argued that it will fall under Chapter Heading 3901 to 3914, wherein all primary forms of plastics have been described. I find that, to ensure similarity in the matter for classification of Polyester Staple Fiber, obtained from PET scrap and waste bottles, CBEC vide Circular No. 979/19/2010-TX dated 29.06.2010 clarified that the product is classifiable under Tariff Item 3503 2000 and chargeable to central excise duty. I would like to reproduce the said Circular, which is as under:

Subject: Classification of Polyester Staple Fiber manufactured out of PET scrap and waste bottles.

In exercise of powers conferred under section 11B of the Central Excise Act, 1944 Central Board of Excise & Customs (hereinafter referred to as the Board) in view of the following facts with respect to classification of Polyester Staple Fiber manufactured out of PET scrap and waste bottles, issued the following instructions:

1. It has been brought to the notice of the Board that divergent practices are being adopted in respect of classification of the Polyester Staple Fiber manufactured out of PET scrap and waste bottles. Whereas in some jurisdictions the said product has been classified under the Chapter 39 as article of plastic, in other jurisdictions the same has been classified under Chapter heading 59032000.

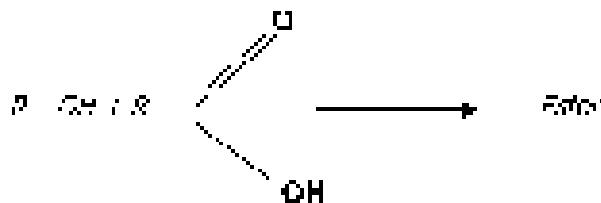
2. The matter has been examined by the Board and it is found that polyester is a long chain polymer chemically composed of at least 85 percent by weight of an ester and a dihydroxy alcohol and a mercaptane and a federal excise Commission defines Polyester Fiber as: A manufactured fibre in which the fibre-forming substance is any long chain synthetic polymer composed of at least 85% by weight of an ester of a substituted aromatic carboxylic acid, including

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but not restricted to substituted benzothiazole units, of R (1 to 6) CH₂ CO (1 to 6), and para-substituted hydroxy-carboxylic units, p-(HO-CO)R₁(1-6).

4. Normally PET is manufactured by using monomers like PTA & MEA. The more "polyester" refers to the linkage of several monomers (esters) within the fiber. Esters are formed when alcohol reacts with a carboxylic acid. The monomer ester then is polymerized under suitable conditions to obtain polyester.



5. The main common polymer for everyday simple fibre purposes is only poly(ethylene terephthalate), or simply PET. This is also the polymer used for many soft drink bottles and it is becoming increasingly common to recycle them after use by re-melting the PET and extruding it as fibre. To manufacture Polyester staple fibres, most PET bottles are taken as inputs. They are cleaned and converted into PET flakes. These PET flakes are then charged to extruders where they are melted and molten polymer is passed through spinnerets to obtain TPO. The fibre is drawn and spun out into different lengths to obtain PET.

6. As per Chapter Note 1 to Chapter 24

1. Throughout this document, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerization of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyacrylates; or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon, viscose, or nitrocellulose rayon, or by chemical modification of natural organic polymers (for example, cellulose acetate and other proteins, or alginate) to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial" used in relation to fibres, means synthetic fibres as defined in (a) artificial fibres as defined in (b). Staple and filament of blending 50% or 50% are not considered to be man-made fibres.

The terms "semi-synthetic", "quasi-artificial" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. These man-made fibres can be produced either starting from monomers or from polymers itself. The process or manufacture is not determinative of the classification of the manufactured product. What is essential for determining the classification is the nature of the raw product and the market understanding of the said raw product. In the present case there appears to be no dispute with regard to the nature and commercial understanding of the product i.e. Polyester Staple fibre.

3. As per technical literature uses of Polyester Fibre are as follows:

- Apparel : Every form of clothing
- Home Textiles : Curtains, drapes, decorative slacks and pillow cases, bed coverlets and upholstery
- Other Uses : Shoes, paper webbing, ropes and nets, twines, the cord, non-wovens, toys, floppy disk covers and sleeves for various products including pillows and furniture

4. From the above facts it is quite evident that the product under consideration is nothing but a textile material and hence will be classified as textile material under Section 17 and not as article of plastic in Chapter 39.

5. Judicial decision in case of CIT vs. ITO [1981] 123 ITR 27 (SC) would be relevant as the certificate facts as in the said case and hence cannot have binding precedents in other matters.

(Signature)

12. To ensure uniformity in the manner of classification of the Polyester Staple Fiber obtained from PET bottles and waste bottles it is provided that the product is correctly classifiable under heading 39062000

(Emphasis supplied)

6.3 In view of above, I hold that the product 'Polyester Staple Fiber' is correctly classifiable under Tariff Item 5305 2000 and the appellant is directed to pay appropriate central excise duty.

7. For PET Flakes, the appellant claimed classification under Tariff Item 3907 9990 whereas the department proposed classification under 3915 9042; that Pet Flakes manufactured out of pet bottles irrespective after washing, removing of impurities, the material is covered under Tariff Item 3907 9990 and not under 3915 9042, which is meant for waste, parings and scrap. As per Chapter Note 3 to Chapter 39, Chapter Heading 3901 to 3911 will apply only to goods of a kind produced by chemical synthesis. The appellant further submitted that they have not carried out any chemical process for manufacturing these flakes. Consequently, the appellant claimed that Pet flakes would be excluded from the purview of Tariff Item 3907 9990. I find that the appellant had classified Pet Flakes under Chapter Heading 3915 upto 20.06.2009; that as per Chapter Note 7 to Chapter 39, Chapter Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (Chapter Heading 3901 to 3914). It is a fact that prior to 20.06.2009, the appellant claimed classification under Chapter 39 and hence to claim change in classification from Chapter Heading 3915 to 3907, the appellant was required to demonstrate compliance with the requirement of Note 7 to Chapter 39. However, the appellant has not produced any evidence to show that waste and scrap of PET bottles used by them to manufacture Pet Flakes was of a single thermoplastic material and were produced by chemical synthesis and having relied on this amount, their claim for classification of Pet flakes manufactured by them during the period under consideration under Tariff Item 3907 9990 cannot be accepted. Consequently, I hold that classification of Pet Flakes manufactured by the appellant during the period under consideration shall be Tariff Item 3915 9042.

8. I find that the appellant vide letter dated 23.06.2009 had informed that they changed classification of PET Flakes under Tariff Item 3907 9990 and hence, the SCN and the impugned order have been issued. However, in the grounds of appeal, the appellant argued to classify Pet Flakes under Tariff Item

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3907 6020 and hence, it is to be decided whether Pet Flakes should fall under tariff item 3915 5042 or 3907 6020. It is a fact in this case that the appellant used waste bottles or plastics and claimed to manufacture "PET Flakes"; that Tariff Item 3915 5042 reveals that it pertains to waste, paring and surer of plastics of Pet Bottles and whereas Tariff Item 3907 6020 pertains to Poly Ethylene Terephthalate in primary form having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.77 dl/g. I find that the Channing Examiner, Grade I, of Customs House Laboratory, Kandla in his report P No. KCC/L/20/10/200-11 dated 08.02.2011 reported as under:-

single fibre Pet Flakes made from pet bottles was ascertained.

The "Manufacturing Process" for synthetic single fibre/flat fibres was studied as follows which is summarized as under.

In first step, the non-pet materials are removed from the compressed pet bottles scrap/waste, bales and passed through wet grinding machine. In this process, light pieces are removed, and then subjected to fraction washing. How cleanee flakes are obtained and fed into spin dryer to remove moisture completely. Pet flakes are then fed to extruder roller, which converts the flakes into viscous form or a semi liquid form.

This liquid passes through continuous polymer filter (C.P.F). Now, purified molten polymer passes through spinnerets, which is later unspun, into filaments, which are quenched

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being dried in a rotary oven. The dried pellets are collected in bags. Filaments are produced with the same machinery and process as those for PET, subsequently passed through a second extruder where they are spun into fibers through a tapered spinner box for drawing in the process.

To create the products are dried with gas in the same hot air oven length & width as those possible in the spinning machine for final drying & conditioning.

There is no chemical treatment of the fibers, manufacturing process involves the polymerization of organic monomers, the polymerization is by distillation in an inert atmosphere of organic polymer or by extruding polymer into fibers.

Since polyester staple fiber manufacturing by the wet-spun does not involve any of the above said process therefore there is no chemical treatment in the manufacturing process.

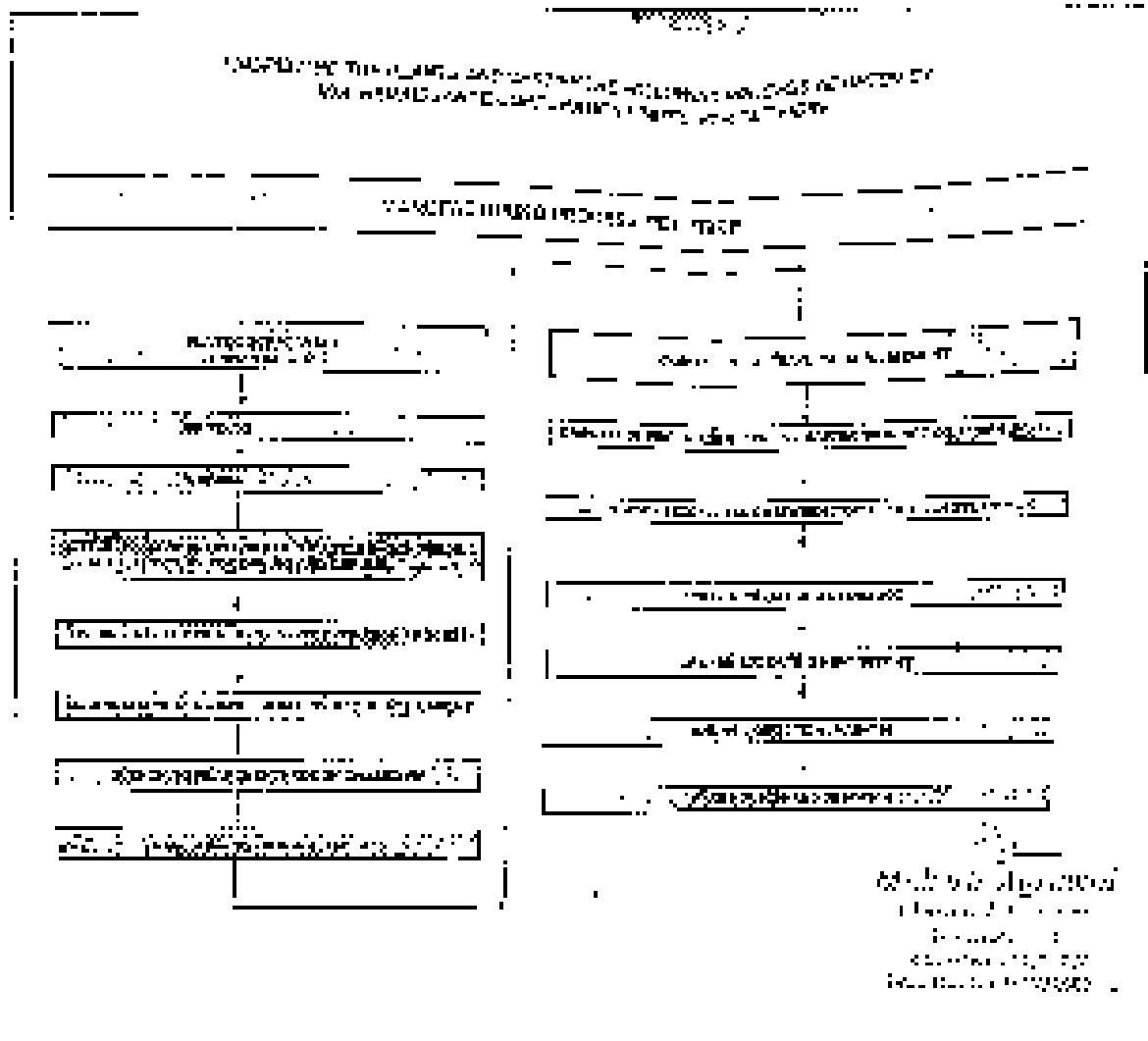
It may be clarified here that the manufacturing of chemical process with the polymer is not essential to call the product as a staple fiber and a percentage of chemical treatment is done.

Staple fiber is more like staple cotton used in textile manufacturing. It is so called that the staple fiber prepared by this method is not woven into the fabric as of higher class of staple fiber. It is not of the same class of staple fiber as of higher class of staple fiber. It is not of the same class of staple fiber as of higher class of staple fiber. It is not of the same class of staple fiber as of higher class of staple fiber.

In regard to the pellets, it is stated that having been in a rotary processing oven for drying the pellets it is made in agreement with the description of pellets in the Customs Tariff of India, 1985. Thus, having a view to the above facts, the pellets are prepared may appropriately be covered under 8419059005 of CEITA.

7.1.1 It can be seen that it has been categorically stated that the waste of PET bottles undergoes for friction washing and then passed through wet grinding machine to obtain flakes; that PET flakes in the manufacturing process are placed in pre-wetting stage, which establishes that it is not converted into monomer polymer form and no process of chemical synthesis takes place. Image of Fluv

chart certified by Chartered Engineer in the submissions of the appellant is reproduced below:



7.1.2 Thus, the flakes which are referred in in the said report are not converted into primary form of the polymer and it transpires that the set bottles are merely grinded and cleansed to convert into physical form of FLAKES. Flow Chart available in the records before me and the process narrated by the Chemical Examiner do not suggest production of any primary form of Poly Ethylene Terephthalate. Report of Chemical Examiner does not refer to any intrinsic viscosity of the goods and hence, the claim of appellant is not based on facts. As regards classification opted by the Chemical Examiner, I hold that he is not entitled to decide classification, where is to be decided by jurisdictional AQDC on the basis of facts and all records including report of Chemical examiner if any. I rely upon the Honble Tribunal's decision in the cases of M/s. Jindal Industries reported as 1994 (70) E.T. 41 (Tribunal) and Mrs. Gada (P) Pvt. Ltd reported as 2001 (128) E.T. 513 (Tri-Ce), wherein it was held that jurisdiction to decide classification of a product lies with the competent officer of the Central Excise.

[Signature]


7.2 I further find that Tariff Item 3907 2020 refers to specific parameters of intrinsic viscosity between 0.64 dl/g to 0.72 dl/g of the Poly Ethylene Terephthalate. Thus, no evidence is available on record to prove that the product has been obtained by converting secondary form into primary form. Hence, it is not established that PET Fakes of the appellant are regenerated polymer in primary form. Therefore, decisions relied upon by the appellant is not applicable in this case.

7.3 The appellant submitted that they were, earlier, inadvertently classifying "Pet Fakes" and "Polyester Spun Fiber" under Tariff Item 3915 9042 and 5503 2000 respectively. I find that the process of claiming registration for a manufacturing unit by declaring manufacturing process and product classification in the registration is not a mere formality but is a fact to decide classification of the products being manufactured/to be manufactured. Therefore, unilaterally changing the classification without any material change in the inputs or manufacturing process is a wrongful act on the part of the appellant and appears to have been done with intent to avail exemption any how and in the process, they have contravened the provisions of Rule 6 of the Central Excise Rules, 2002. Therefore, I do not find any infirmity in the impugned order for imposing penalty on the appellant, in this regard.

8. In view of above, I uphold the impugned order and reject the appeal filed by the appellant.

8. अधीनवर्ती द्वारा दर्ज की गई अपील का निपटारा ऊपरवर्त तर्कों से किया जाता है।

9. The appeal filed by the appellant stands disposed off accordingly.

For M/s. Renaissance Corporation Ltd.

 (Signature)

For the Revenue

 (कुमार खन्ना)
 प्रभु नारायण (अधीक्षक)

By Regd. Post A. D.

To,

M/s. Renaissance Corporation Ltd,
 Survey No. 445,
 Village BHIMASAR,
 Taluka Anjar, Dist Kutch

श्री रिनैससंस कोर्पोरेशन लिमिटेड
 सर्वे नं 445, गाँव - भिमारर
 तालुका - अंजार, जिला - कच्छ

Copy to:

- 1) The Principal Chief Commissioner, CGST & Central Excise, Ahmedabad Zone Ahmedabad for his kind information please.
- 2) The Commissioner, CGST & Central Excise, Kutch Commissionerate, Gandhidram for necessary action.
- 3) The Assistant Commissioner, CGST & Central Excise, Division-Anjar, Gandhidram for necessary action.
- 4) Guard File.

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