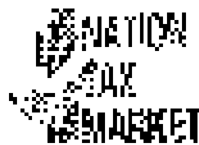
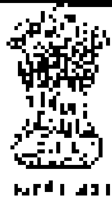




[illegible]

O/O THE COMMISSIONER (APPEALS), CENTRAL GST & EXCISE,

[illegible], 2nd Floor, [illegible]

[illegible], Race Course Ring Road

[illegible] / Rajkot – 360001

Tele Fax No. 0281 – [illegible] Email: [illegible]

[illegible]

क [illegible]	[illegible]	[illegible] Date:
V2/12-[illegible]/BVR/2017	[illegible]-2016-17	[illegible].02.2017

ख अपील आदेश संख्या (Order-In-Appeal No.):

BHV-EXCUS-000-APP-057-TO-058-2018-19

आदेश का दिनांक / Date of Order: 01.05.2018 | जारी करने की तारीख / Date of issue: 02.05.2018

कुमार संतोष, आयुक्त (अपील्स), राजकोट द्वारा पारित /

Passed by Shri. Kumar Santosh, Commissioner (Appeals), Rajkot

ग [illegible]

[illegible] Commissioner, Central Excise / Central Tax, [illegible]

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

1. M/s Goyal Traders, Plot No. 81, Ship Breaking Yard, Alang, Distt. Bhavnagar

2. Shri Daudbhai Rahimabhai Kalotar, owner of seized truck No. GJ-4X-4018, Village-Trapaj, Taluka, distt. Bhavnagar.

[illegible]

(A) [illegible]

[illegible]

(i) [illegible]

[illegible]

(ii) [illegible]

[illegible]

(iii) [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

(i) [illegible]

The appeal under sub section [illegible] of the Section 86 of the Finance Act 1994 [illegible] Service Tax Rules, 1994 and shall be accompanied by a copy of order of [illegible] Central Excise [illegible] Commissioner or Deputy Commissioner of Central Excise [illegible]

(ii) [illegible]

For an appeal to be filed before the CESTAT, [illegible] appeal [illegible] Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of [illegible] duty demanded [illegible] in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores.

[illegible] "Duty Demanded" shall include:

(i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) amount payable under Rule 6 of the Cenvat Credit Rules.

Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(C) [illegible]

Revision application to Government of India:

[illegible]

A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid:

(i) [illegible]

In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse [illegible]

(ii) [illegible]

[illegible]

(iii) [illegible]

[illegible]

(iv) [illegible]

[illegible] Finance (No.2) Act, 1998.

(v) [illegible]

[illegible]

(vi) [illegible]

[illegible]

(E) [illegible]

[illegible]

(F) [illegible]

[illegible]

(G) [illegible]

[illegible] Appellate Tribunal (Procedure) Rules, 1982.

(H) [illegible]

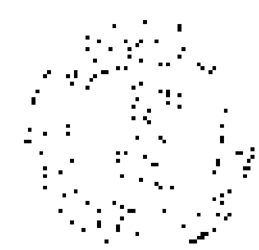
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may [illegible]

:: ORDER IN APPEAL ::

The present appeals have been filed by M/s. Goyal Traders, Plot No. 51, Ship Breaking Yard, Alang, Distt: Bhavnagar (hereinafter referred to as "Appellant No. 1") and Shri Daulbhai Ramanbhai Kalavtar, owner of Seized Truck No. GJ-4X-6018, Village: Trapaj, Taluka: Talaja, Distt: Bhavnagar (hereinafter referred to as "Appellant No. 2") against the Order-in-Original No. 42/AC/RURAL/DVR/33/2016-17 dated 13.02.2017 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central Excise, Rural Division-Bhavnagar (hereinafter referred to as "the lower adjudicating authority").

2.1 Brief facts of the case are that Bhavnagar Central Excise Commissionerate intercepted vehicles No. GJ-4X-6018 and GJ-4X-8648 on 16.02.2013 near plot No. 51, Alang Main Road which were loaded with Non-Ferrous Scrap (CH 8102), Copper Scrap & Brass Scrap (CH. 7404) obtained from breaking of old ships. The drivers of the said vehicles stated that they had loaded the said goods from Plot No. 51 of Ship Breaking Yard, Alang belonging to Appellant No. 1 and they were not given any bill or invoice in respect of the said loaded goods. Shri Pradeep Kochar, authorised person of Appellant No. 1 also stated that the said goods were removed without issuance of Central Excise invoices. The Central Excise officers seized 12.27 MT of said goods valued at Rs. 52,14,132/- alongwith vehicles No. GJ-4X-6018 and GJ-4X-8648 each valued at Rs. 2,00,000/- which were used in the transportation of the illicitly removed goods under reasonable belief that the said goods and the vehicles were liable to confiscation under Central Excise Act, 1944 (hereinafter referred to as "the Act") and Central Excise Rules, 2002 (hereinafter referred to as "the Rules") and handed over to Shri Pradeep Kochar, authorised person of Appellant No. 1 for safe custody under a Supratnama dated 16.02.2013.

2.2 The investigation resulted into seizure of various incriminating documents, namely, Delivery Order Book containing information such as Date, Description of Goods, Qty, Rate, payment condition, truck no., name of the broker and weighment slips in respect of business transactions carried out by Appellant No. 1 alongwith various units related to ship breaking industry during 15.02.2013 to 16.02.2013. The statements of key persons recorded by Central Excise Bhavnagar revealed that seized records contained daily transactions carried out by Appellant No. 1, which inter-alia included sell of plates to the



various rolling mills etc. The investigation also revealed that these records contained details of receipt of cash amount from different brokers against clandestine removal of goods involving Central Excise duty of Rs. 3,99,807/-.

2.3 Show Cause Notice F.No. V/15-22/Dem/HQ/2013-14 dated 12.07.2013 issued to Appellant No. 1 proposing confiscation of 12.27 MT seized goods valued at Rs. 52,14,132/- involving Central Excise duty of Rs. 3,99,807/- under the provisions of Rule 25(1) of the Central Excise Rules, 2002 and proposed to impose redemption fine. It was proposed to impose penalty of Rs. 3,99,807/- under Section 11AC of the Act read with Rule 25 of the Rules upon Appellant No. 1. It was also proposed to impose penalty of Rs. 3,99,807/- under Rule 26(1) of the Rules on Shri Pradeep Kochar, authorised person of Appellant No. 1, penalty of Rs. 10,000/- each on Shri Rameshbhai Laxmanbhai Lohariya and Shri Bhikhabhai Laxmanbhai Rathod driver of vehicle No. GJ-4X-6018 and GJ-4X-8648 respectively. It was also proposed to confiscate seized vehicle No. GJ-4X-6018 and GJ-4X-8648 each valued at Rs. 2 Lakh under Section 115(2) of the Customs Act, 1962 made applicable to Central Excise matters with option to redeem the same on payment of fine.

2.4 The lower adjudicating authority, vide impugned order, ordered confiscation of 12.27 MT seized goods valued at Rs. 52,14,132/- involving Central Excise duty of Rs. 3,99,807/- under the provisions of Rule 25(1) of the Central Excise Rules, 2002 and since the said goods has released provisionally to Appellant No. 1 on furnishing of bond and fixed deposit, the lower adjudicating authority give an option to Appellant No. 1 to redeem the same on payment of fine of Rs. 3,99,807/-. Penalty of Rs. 3,99,807/- under Section 11AC of the Act read with Rule 25 of the Rules was imposed upon Appellant No. 1. Penalty of Rs. 3,99,807/- under Rule 26(1) of the Rules was imposed on Shri Pradeep Kochar, authorised person of Appellant No. 1, penalty of Rs. 10,000/- each was imposed on Shri Rameshbhai Laxmanbhai Lohariya and Shri Bhikhabhai Laxmanbhai Rathod driver of vehicle No. GJ-4X-6018 and GJ-4X-8648 respectively. It was also ordered to confiscate seized vehicle No. GJ-4X-6018 and GJ-4X-8648 each valued at Rs. 2 Lakh under Section 115(2) of the Customs Act, 1962 made applicable to Central Excise matters and since the said vehicle has been released provisionally on execution of bond and fixed deposit to Appellant No. 2 and Shri Rajubhai Laxmanbhai Lohariya, the lower adjudicating authority give an option to redeem the same on payment of fine each of Rs.

:

40,000/- on appellant No. 2 and Shri Rajubhai [illegible] Lohana.

3. Being aggrieved with the impugned order, Appellant No. 1 preferred the present appeal, *inter-alia*, on the following grounds:

1. The finding based on no evidence as the fact finding authority has acted without any evidence or upon a view of the fact which could not reasonably be entertained or the facts found were such that no person acting judicially and properly and relied upon the judgment of M/s. Mehta Parikh & Co. reported as 1956 SCR 676 (SC)/30 ITR; that where no reasons are assigned for the order, the same could not be sustained and relied on the judgment reported as 1967 65 ITR 381 (SC) in the case of Walchand and Co. P. Ltd.; that the order to be based on material known to assessee and relied upon the judgment in the case of R. T. Shaduli Yusuf 1977 39 S-C 478 (SC); that the order is non-est and non-existent and relied upon the judgment of Mrs. Trisala Jain Vs Oswal Agro Mill 1980 (80) CTR (Allied Laws 17(SC)]. that since they have already paid the duty on the same day and much before the due date, there is no case for demanding the duty as also no case for confirmation thereof; that they had not suppressed anything and stated all true facts before the officers on the spot and had no intention at all to evade payment of duty and relied on the provisions of Section 11A of the Act; that the adjudicating authority has travelled beyond the scope of the statutory provisions of the Act.
2. The entire case has been made on the basis of the statements of the brokers engaged in the transportation of excisable goods purchased from them; that the allegations are merely on diaries/note book recovered from them, that these allegations simply on assumption and presumption without disclosing any material evidence regarding payment of amount to them by the consignee directly or through the brokers, which is hearsay evidence and simply on assumption and presumption.
3. The show cause notice under reply is adversely influenced by "bias" / personal observation / his ipse dixit in determination and proposed penalty. It is well settled that the authorities who are entrusted with quasi-judicial function are as much bound by the relevant principles governing "the doctrine of bias". No man shall be a judge in his own case. The fundamental principle of natural justice is that in the case of quasi-judicial proceedings the authority empowered to decide the

dispute between opposing parties must be one without bias towards one side or the other in the dispute. In support of above argument, the applicant placed reliance on the following case laws without stating as to how each case law is applicable to this case:

(a) 1986 (25) ELT 787 (CEGAT S.R.B.) Prahlad Singh Chaddha.

(b) 1993 (63) ELT 427 (Madras) Arkonni Overlinkson

(c) AIR 1990 (SC) 1426 Cinkhamal Contractors;

(d) 1987 (27) ELT 722 (CEGAT) J. Charles.

4. The term "ipse dixit" to denote what he himself said a dogmatic statement: thus mere ipse dixit of an adjudicating authority does not clothe the authority to pass any adverse adjudication order in the quasi judicial proceedings, since own view of the authority assigned with quasi-judicial act does not stand to apply as an evidence. Without prejudice to the above, the applicant placed reliance on the following decisions:

1. Biharji MFG. Pvt. Ltd. - [2005 (186) ELT 567 (Tribunal-Delhi)]
2. Varun Coasting - [2007 (219) ELT 709 (Tribunal-Mumbai)]
3. Commander Growers Ltd. - [2006 (201) ELT 113 (Tribunal-Delhi)]
4. National Aluminium Company Ltd. - [2004 (177) ELT 599 (Tribunal-Delhi)]

5. The impugned show cause notice has been issued only on presumption without any *documentary evidence regarding return of amount by the consignees to the applicant directly or through the brokers*. The brokers viz. Bharat Sheth, Vinod Amrishbhai Patel and Kishore Patel are co-accused in this case. The penalty is not imposable on the basis of statement of co-accused without any other corroborative evidence. In the instant case, no other corroborative evidence regarding payment of amount by consignees directly or through brokers has been furnished except the statement of the co-accused and relied on the following decisions without stating as to how these case laws are applicable in this case:

1. Jagannath Premnath reported as [2006 (198) ELT 104 (Tribunal-Mumbai)]
2. Pradeep Sen reported as [2006 (197) ELT 201 (Tribunal-Kolkata)]
3. Ali Mohammed P.P. reported as [2004 (177) ELT 436 (Tribunal-Bangalore)]
4. Pipal Singh reported as [2004 (175) ELT 440 (Tribunal-Delhi)]

5. A.R. Gupta reported as [2007 (212) ELT 579 (Tribunal-Mumbai)];
6. Ankan Processors Pvt. Ltd. reported as [2004 (164) ELT 371 (Tribunal-Mumbai)]
7. Prasanta Sarkar reported as [2007 (209) ELT 220 (Tribunal-Mumbai)]

6. They also placed reliance on the Sunrakhani Steels Pvt. Ltd., V/s. Commissioner of Central Excise, Ahmedabad-II reported as 2011 (273) ELT 140 (Tribunal-Ahmedabad).

7. In view of the above, demand of Rs. 1,28,399/- along with imposition of penalty stands made on the basis of allegedly recovered private note book/register/diaries from the brokers during course of search of their premises, the entire demand is solely based upon these records. Therefore, clandestine removal allegations cannot be fastened against the applicant based upon recovery of such private records from the premises of the brokers. The same required material corroboration by an independent evidence. There being none in the instant case, the show cause notice impugned cannot stand.

8. They also relies on the judgment in the case of CBI V/s. V.C. Shukla reported in [1998 (3) SCC 410]. Entries even if relevant are only corroborative evidences and required independent evidence as to trustworthiness of those entries necessary to fasten liability. The entries made in the diaries though admissible under section 34 of Evidence Act, 1872, truthfulness thereof is not proved by any independent evidence. The entire case is made on the basis of private records/registers/diaries of the brokers of doubtful nature, the trustworthiness of which do not stand established under the show cause notice by any admissible independent evidences. They rely on the judgment in the case M/s. Kisan Tobacco Products Pvt. Ltd., Final Order No. A-83/110/2010-EX(Br.) dated 03.02.2012. The show cause notice impugned does not disclose any evidence to indicate that there was clandestine manufacturing and removal of excisable goods. In entire notice there is no reliable independent evidence as regards the clandestine removal of goods. In view of the above, the charge of clandestine removal cannot be leveled or confirmed on the basis of private records without any corroborative evidence and private records/registers/ diaries of third party cannot be the sole basis for arriving at the clandestine removal in the absence of corroborative evidences. In support of the above

arguments, they relied on the following decisions without stating as to how these case laws are applicable in their case: -

1. Dalina Vinyls P. Ltd. - [2005 (192) ELT 606 (Tribunal-Bangalore)]
2. Chemco Steels P. Ltd. - [2005 (191) ELT 856 (Tribunal-Bangalore)]
3. C.M. Re-Rollers & Fabricators. - [2004 (160) ELT 509 (Tribunal-Delhi)]
4. TGL Poshak Corporation. - [2002 (140) ELT 187 (Tribunal-Chennai)]
5. Minakshi Steels - [2005 (190) ELT 395 (Tribunal-Kolkata)]
6. Sri Jayajyothi & Co. Ltd. - [2002 (141) ELT 676 (Tribunal-Chennai)]
7. Osel Alloys P. Ltd. - [2005 (182) ELT 167 (Tribunal-Delhi)]
8. M.S.P. Steel & Power Ltd., reported in [2013 (297) ELT 241 (Tribunal-Delhi)]
9. Avishkar Processing Pvt. Ltd. reported in [2006 (198) ELT 53 (Tribunal-Mumbai)]
10. Hindustan Lever Ltd. reported in [1996 (87) ELT 385 (Tribunal)]
11. Bearing Manufacturing Company reported in [2000 (123) ELT 146 (Tribunal)]
12. Essvee Polymers v. CCE reported in [2004 (165) ELT 291 (Tribunal-)]
13. Paras Laminates P. Ltd., reported in [2005 (180) ELT 71 (Tribunal)]; as confirmed by Hon'ble Supreme Court reported in [2006 (199) ELT A192 (SC)];
14. G.P. Industries reported in [2007 (218) ELT 242 (Tribunal-Delhi)];
15. Durga Trading Co. reported in [2003 (157) ELT A315 (SC)]
16. Laxmi Engineering Works reported in [2010 (254) ELT 205 (P&H)].

9. There is no allegation that the appellant had not cleared the excisable goods without payment of appropriate duty. The allegation of issuing invoices without actual supply of goods on the basis of statement of brokers and the employee cannot be relied upon unless corroborated by other evidences. They rely on the judgment in the case of Aggarwal Plastic (India) reported as 2007 (218) ELT 95 (Tribunal-Delhi). The following facts have not been disputed in the Show Cause Notice:

   1. Duty was not paid while removing the excisable goods under disputed invoices to the various consignees.
   2. The payment received through cheques for sale of the aforesaid excisable goods from the buyers have been duly accounted for in the accounts maintained by the buyers and reflecting in the bank account.

3. They have not shown the removal of the excisable goods involved in this case in the statutory records maintained by them.
4. They have not filed statutory returns to the jurisdictional Range Superintendent showing clearance of the excisable goods removed under the disputed invoices.

Thus it is not established by the documentary evidences that they had removed the disputed goods clandestinely in abuse of the provisions of Central Excise law. They rely on the judgement in the case of Oudh Sugar Mills reported as 1978 (2) ELT (J172) (SC), J. A. Naidu reported as 1983 (13) ELT 151 (SC), Tube Bend (Cal.) Pvt. Ltd. reported as 2001 (130) ELT 639, 2004 (171) ELT 501 (Tri. Mumbai) and 2005 (186) ELT 334 (Tri.-Bangalore). The department failed to prove burden cast upon in this case as the tangible evidence regarding return of amount directly or through broker as deposed by the broker has not been furnished. They relied upon the judgment reported as 1990 (29) ECR 549, 1996 (82) ELT 247, 2004 (165) ELT 316, 2005 (184) ELT 165, 1998 (97) ELT 74, 2005 (181) ELT 1209 and 2005 (191) ELT 1062.

10. The judicial and quasi-judicial authorities have consistently held that clandestine removal is a serious charge against the manufacturer which is required to be discharged by revenue by production of sufficient and tangible evidence. Standard of proof has to be on the basis of absolute proof and not on the basis of preponderance of probabilities.

11. The show cause notice goes to prove that the charge of clandestine removal against the appellant has been leveled without any affirmative evidence.

12. The charge of fraud leveled in the show cause notice is not maintainable because the word "fraud" is not defined in the Central Excise Act. It is a cheating intended to get an advantage as held in the case of S.P. Chengalvaraya Naidu v/s. Jagannath [1994 (1) SCC 1 = AIR 1994 SC 853 = 1994 AIR SCW 243. These elements are absent in this case because it is well established in this case that the excisable goods were removed on payment of duty and therefore the charge of fraud is not sustainable at all. In this context, reference may be made to - (1) Kalvert Foods India Pvt. Ltd. V/s. CCE, Mumbai [2003 (152) ELT 181 (T)], (2) Deepak Tandon v/s. CCE, Bhubaneshwar - [2000 (126) ELT 1079] and Oudh Sugar Mills

Ltd. v/s. Union of India - [1978 (2) ELT J72 (SC)].

13. The show cause notice has been issued on the basis of transporters/brokers statements. In this context, reliance is placed on the decision of Hon'ble Tribunal in case of Sukhram Steels Pvt. Ltd., v/s. Commissioner of Central Excise, Ahmedabad-II reported in [2011 (273) ELT 140 (Tribunal-Ahmedabad)]. The statements of various owners of vehicles who were engaged for transportation of the goods. The said statements do not indicate the owners were self-driving the vehicles and they would be in a position to give correct particulars are regards invoices, where the name of city of the consignee is mentioned. It could be possible that the owners of the vehicles had given the vehicles in the hands of the hands of the drivers who were driving the vehicles during the relevant period. The said drivers may have made short trips of the goods who had purchased by the brokers at the factory gate. Such statements of the owners would be of no reliance as evidence against the applicant. In support of the above arguments, the applicant places reliance on the decision of Hon'ble Tribunal, WZB, Ahmedabad in case of M/s. Radha Madhav Corporation Ltd., v. Commissioner of Central Excise, Daman reported in [2012 (284) ELT 369 (Tribunal-Ahmedabad)]. It was also held in the decision cited (supra) that charge of clandestine removal and under-valuation is to be established on the basis of preponderance of probabilities. It cannot be merely on the basis of presumptions and assumptions. Suspicion however grave cannot replace the proof. In view of the above, the demand is not sustainable. The statements of the owners of the vehicles have been recorded after a long spell of two years applicant in this context, places reliance on the decision rendered by Hon'ble Tribunal, WZB, Ahmedabad in case of Radha Madhav Corporation Ltd., vs. Commissioner of Central Excise, Daman reported in [2012 (284) ELT 369 (Tribunal-Ahmedabad)]

14. They also submitted that the allegation is merely on the basis of recovery of private note books/Registers/diaries and cash slips recovered from the brokers and their employees, which did not provide any tangible evidence regarding the clandestine removal of the excisable goods. The law is well settled that the charge of clandestine removal of the dutiable goods by an assessee has to be proved by the Department

by adducing cogent, convincing and tangible evidence. Such a charge cannot be based on assumptions and presumptions. In this context, reference may be made to - (1) Kalvert Foods India Pvt. Ltd. V/s. CCE, Mumbai [2003 (152) ELT 131 (T)]; (2) Deepak Thakur v/s. CCE, Bhubaneshwar - [2003 (126) ELT 1079] and Oudh Sugar Mills Ltd. V/s. Union of India - [1978 (2) ELT 172 (SC)], wherein such a proposition of law has been laid down.

15. In the following decisions, it has been very clearly and categorically held that Demand raised on private records/note books, without corroboration of other evidence is not sustainable.

1. Raza Textile Ltd. reported in [1989 (44) ELT 233 (Tribunal)].
2. Hindustan Lever Ltd. reported in [1996 (87) ELT 365(Tribunal)]
3. Basanag Manufacturing Co. reported in [2000 (123) ELT 1140(Tribunal)]
4. Hindustan Lever Ltd. reported in [1996 (87) ELT 365(Tribunal)]
5. Sharma Chemicals reported in [2001 (130) ELT 271(Tribunal)]
6. R Soyam reported in [2001 (135) ELT 202(Tribunal)]
7. C.L. Poshak reported in [2002 (140) ELT 187(Tribunal)]
8. M.M Dyeing reported in [2002 (139) ELT 143 (Tribunal)]

16. In view of the above, proof of guilty mind is essential for levy of duty and imposition of penalty under the provisions of the Central Excise law and rules made there under. In support of the above contention, they relied upon the following decisions: -

1. Cipla Coated Steel V/s. CCE reported as [1999 (113) ELT 490 (Tribunal)]
2. M. Hanumaju v/s CCE reported in [1998 (100) ELT 203 (Tribunal)]
3. Jaimadha Corporation v/s. CCE reported in [1995 (114) ELT 883 (Tribunal)]
4. Bindu S. Mehta v/s. CCE reported in [2000 (121) ELT 281 (Tribunal)]
5. A.K. Tantia v/s. CCE reported in [2003 (158) ELT 638 (Tribunal-SMB)]
6. Bellary Steel v/s. CCE reported in [2003 (157) ELT 324 (Tribunal)]
7. Poonam Spark v/s. CCE reported in [2004 (164) ELT 282 (Tribunal)].
8. Kamdeep Marketing P. Ltd., CCE reported in [2004 (165) ELT 206 (Tribunal)]

17. The ratio of all these decisions is squarely applicable in the instant case for the sole reason that:

- They removed excisable goods on payment of appropriate duty of Excise.

- The above payment of duty was shown in the statutory returns submitted to the jurisdictional Range Superintendent.

- The payment of the excisable goods sold has been received through cheques which has been duly accounted for in the ledger maintained by the applicant and credited in bank account and reflects in pass book also.

- They do not physically check the transport number etc. while preparing the invoices pertaining to the excisable goods under dispute.

- The Brokers are arranging for transportation of goods and payment thereof.

- They never contacts personally to the buyers at any point of time.

- The evidence regarding non-receipt of goods by various consignees is not forthcoming from the show cause notice.

18. They placed reliance on the decision of Hon'ble Tribunal of Ahmedabad in case of Centurion Laboratories vs. Commissioner of Central Excise, Vadodara reported in [2013 (293) ELT 689 (Tribunal-Ahmedabad)], Commissioner vs. Tejal Dyestuff Industries reported in [2009 (234) ELT 242 (Guj)] to submit that it is settled position of law that suppression of facts is an act of withholding the information concealing the same with an element of deliberateness. Suppression of facts by its very nature means withholding of facts with ulterior motive; withholding of information is sine qua non of suppression. In the instant case, the applicant has filed regularly the statutory returns showing opening balance, Receipt, Utilization, Closing Balance etc. which were duly received in the office of the jurisdictional Range Superintendent. Therefore, this case does not fall within the ambit of suppression of facts. The show cause notice impugned is, therefore, *prima facie* illegal and unlawful in terms of the provisions of the Central Excise Act for the sole reason that the same is within the mischief of limitations because larger period is not invocable for the reasons set forth herein below.

Pushpam Pharmaceutical Company v/s. Commissioner of Central Excise, Bombay [1995 Supp (3) SCC 462] [1995 (78) ELT 401 (SC)], Anand

Nishikawa Co. Ltd. v/s. Commissioner of Central Excise, Meerut reported as [2005 (185) ELT 149 (SC)], CIT v/s. Aluminium Corporation of India reported in [1972 85 ITR 167 SC]. Balabhdas v/s. Municipal Committee - [AIR 1970 SC 1002]. Ram Singh v/s. State of Delhi - AIR 1951 SC 270], [AIR 1976 Cal. 406], Somawanti v/s. State of Punjab - AIR 1963 SC 151], Mercantile Express v/s. A.C. Customs [1978 (2) ELT J552 (Cal)], Godrej and Boyce v/s. UOI [1984 (18) ELT 172], Sandip Agarwal v/s. Commissioner [1992 (62) ELT 528 (Cal.D.B)]; Bharat Surgical Co. v/s. Commissioner [1991 (52) ELT 477] (Tribunal)].

19. In view of the position and case laws explained above, this case does not fall within the ambit of "suppression of facts". Therefore, in the present case, suppression of such fraud, collusion, willful misrepresentation etc. has not been clearly brought out for invocation of extended period limitation and in absence of this, the extended period of limitation cannot be invoked. They relied on the judgment reported as 2005 (192) ELT 704, Executive Engineer reported as [1997 (94) ELT 505 (Tribunal)], Ambur Co-operative Sugar Mills Ltd. reported as [1999 (111) ELT 447 (Tribunal)]. The impugned show cause notice is thus *prima facie* illegal, unlawful in terms of the provisions of the Central Excise Act/Rules and various instructions issued by the Central Board of Excise & Customs, New Delhi, numerous judgments/decisions of judicial and quasi judicial authorities including Hon'ble Supreme Court and therefore the same is not maintainable in law.

20. In view of position stated above, the impugned show cause notice is barred by the limitation prescribed under the provisions of the Central Excise law as the ingredients such as by reason of fraud, collusion or any willful mis-statement or suppression of facts, or contravention of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty is absent in this case. Consequently, the charges are illegal, unlawful and not in accordance with the law. In support of the above plea, the appellant relies on the landmark judgment of Hon'ble Supreme Court in the case of Commissioner of Central Excise v/s. Malleable Iron & Steel Castings Co. Pvt Ltd. reported in [1998 (100) ELT 8 (SC) = Page 6195-Part-5 of 50 years of Supreme Court. Without prejudice to the above submissions, it is also submitted that as per

Board's Circular No. 5/92, dated 13.10.1992 extended period of five years is not invocable. They rely on the judgment in the case of Chembur Drugs reported in [1989 (40) ELT 276 (SC)], Padmini products reported in [1989 (43) ELT 195 (SC)], Hindustan Poles Corporation v/s. Commissioner of Central Excise, Kolkata reported as [2006 (196) ELT 400], Bengal Steel Industries v/s. Commissioner of Central Excise, Kolkata-V reported as [2005 (192) ELT 340 (Tribunal-Kolkata)], Elite Lubricants Pvt. Ltd. v/s. Commissioner of Central Excise, Mumbai-VI reported as [2005 (192) ELT 286 (Tribunal-Mumbai)], Rajasthan Spinning Chemicals Pvt. Ltd v/s. Commissioner of Central Excise, Mumbai-V reported as [2005 (182) ELT 225 (Tribunal-Mumbai)], Tata Engineering and Locomotive Co. Ltd. v/s. Commissioner of Central Excise, Pune-I reported as [2005 (191) ELT 209 (Tribunal-Mumbai)], Hindustan Petroleum Corporation Ltd. v/s. Commissioner of Central Excise, Guntur reported in [2005 (190) ELT 229 (Tribunal-Bangalore)].

21. They also submitted that under Article 141 of the Constitution of India the law declared by the Hon'ble Supreme Court is binding on all courts and Tribunals in the country [CIT v/s. Aluminium Corporation of India 1972 85 ITR 167 SC]. A decision of the Hon'ble Supreme Court cannot be ignored on the ground that the relevant provisions were not brought to its notice [Ballabhdas v/s. Municipal Committee - AIR 1970 SC 1002]. No court can seek to avoid a judgment of Hon'ble Supreme Court by discovering supposed conflicts and illogicalities [Ram Singh v/s. State of Delhi - AIR 1951 SC 270]. The law as laid down by the Hon'ble Supreme Court is binding even if certain aspects were not considered (AIR 1975 Cal 406); it cannot be ignored for the reason that a particular argument was not considered by the Hon'ble Supreme Court (Somwanti v/s. State of Punjab - AIR 1963 SC 151); or because a new aspect sought to be presented was not expressly considered (Govindaraju v/s. State of Tamil Nadu - 1973 SC 974); or for reason that no reasons are given therein - Commissioner v/s. Rhone Poulenc (I) Ltd - 1996 (84) ELT 552. The law laid down by the Hon'ble Supreme Court will be binding on all persons whether they were parties to the earlier proceeding or had received notice thereof - Star Diamond Company of India v/s. Union of India 1992 (61) ELT 170 (SC).

22. They argued that first suppression is to be proved and their intention to evade should be seen. They relied on the judgment of Pradhika Processors v/s UOI [1988 ELT 12(J) = 1996 A.R SCW 4299 = AIR 1977 SC 139 – 1956 (11) SCC 101 (SC)], CC v/s. Jayanti Krishna 2000 A.R SCW – 199 ELT 4 (SC), P. R. Forge Pvt. Ltd. V/s Commissioner of Central excise, Kolkata-II as reported in 1999 (108) ELT 530 (Tribunal), Saraogi Paper Mills Ltd. V/s Commissioner of Central Excise reported in 1993 (65) ELT 564 (Tribunal).

23. Regarding imposition of penalty, they submitted that provisions of Rule 25 (1) are subject to Section 11AC, which means that provisions of Section 11AC prevail over provisions of Rule 25 (1). It is a settled law that combined penalty cannot be imposed. It is also submitted that penalty in this case is not imposable firstly because the show cause notice itself is barred by limitation and secondly because the question of interpretation of law is involved in this case. In support of above contention, they placed reliance on the following decisions:

   1. Commissioner of Central Excise, Pune v/s. Telco Ltd. reported as 2006 (196) ELT 328 (Tribunal).
   2. NRC Ltd v/s. Commissioner of Central Excise, Mumbai-III reported as 2005 (184) ELT 308 (Tribunal).
   3. Fibre Foils Ltd v/s. Commissioner of Central Excise, Mumbai-IV reported as 2005 (190) ELT 352 (Tribunal).
   4. Lakshmi Machine Works v/s. Commissioner of Central Excise, Coimbatore reported as 2005 (184) ELT 61 (Tribunal).

24. The directions given by the appellate authorities are binding on the lower authorities. They rely on the judgment in the case of Kamlakshi Finance Corporations case reported in 1991 (55) ELT 433 (SC).

25. They further submitted that examination and cross examination of the persons whose statements have been relied upon in the notice is essential and relied upon in the case of Jindal Drugs P Ltd reported as 2016 (340) ELT 67 (P&H), Basudev Garg reported as 2013 (294) ELT 353 (Del.), J&K Cigarettes Ltd reported as 2009 (242) ELT 189, Agrawal Round Rolling Mills Ltd 2015 (317) ELT 145. They also submitted that sale of duty paid MS scrap was made ex-factory and goods delivered at the factory gate and transportation of the MS scrap from their factory to the buyer's premises was not their responsibility. They rely on the judgment

in the case of Ispat Industries reported as 2008 (226) E.L.T 210, Ispat Industries Ltd. – 2010 (261) E.L.T 1059. They also submitted that the payment for the price of the duty paid MS scrap received by cheque/RTGS and no evidence of return of the same by cash.

3.1 Being aggrieved with the impugned order, Appellant No. 2 preferred the present appeal, *inter-alia*, on the following grounds:

(i) The impugned order is non-speaking and non-reasoned; that the tempo is not liable to confiscation as the fact of clandestine removal has to be proved; that it was never any intention to transport excisable goods without payment of Cenvat and without accompanies of an invoice; that while transporting the goods the transporter merely act on the instructions of the person who hires the vehicle and he cannot be penalized for the wrongful act of such person; that the department has no such case that the appellant has the knowledge as the appellant has not concerned himself in transporting, removing, keeping, concealing, selling or purchasing or any other manner dealt with the excisable goods weighing 9.01 MT valued at Rs. 41,82,139/-; that as per their business method they are transporting the goods as per the oral contract made with the purchaser of goods and in this case also the purchaser of the goods has informed the driver regarding loading of scrap of copper and brass and destination and accordingly after fixing the rent the driver went to load the goods and after loading the same, as per his instruction, he had transported the goods from the concerned plot and waiting for its next document so the appellant do not know that the goods which were loaded in his vehicle were liable to confiscation; that the fine imposed is very high in as much as the Tribunal has levied redemption fine at the rate of 10% of the value of goods and they rely on the decision of H. T. Company reported as 2007 (208) ELT 507 and 2006 (201) ELT 311 (Tri.-Bang.); that the fine imposed is very high and the same may be reduced.

4. Shri A. H. Oza, Excise Consultant and authorised representative appeared for hearing for Appellant No. 1, reiterated the grounds of appeal, submitted additional submission dated 30.01.2018 and requested to reduce redemption fine as it should not be equal to duty and since penalty has been imposed under Section 11AC in the same matter for same offence therefore, in this case penalty under Section 11AC not justified.

4.1 Shri Madhavkumar N. Vadodariya, CA and authorised representative appeared for Appellant No. 2 and reiterated the grounds of appeal and also filed the additional submissions dated 31.01.2018, which mainly contained following:

That the tempo should not have been confiscated as the owner of the tempo is not aware regarding the goods loaded in his vehicle; that there is no any justifiable reason to confiscate the tempo; that Appellant No. 2 has neither stated nor knows that he knew that the goods, which have been transported by his tempo, are liable to confiscation under the provisions of Act, so tempo is not liable to confiscate under Rule 26 of the Rules; that in absence of any material seizure and subsequent the confiscation of the tempo was illegal and they rely on the decision in the case of Bal Raj reported as 1999 (112) ELT 715 (Tribunal), Manjeet Singh reported as 2001 (127) ELT 153 (Tri. Del.), Sharad Ramchandra Kale reported as 2000 (121) ELT 14 (S.C.).

FINDINGS:

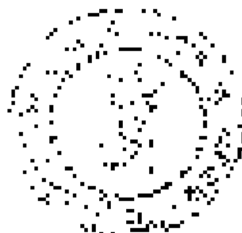
5. I have carefully gone through the facts of the case, the impugned order, appeal memorandum filed by both appellants and submissions made by both of them in writing. The issues to be decided in Appeals are as to whether:

(i) 12.27 MT seized goods valued at Rs. [illegible] is liable to confiscation and whether redemption fine of Rs. 3,99,807/- imposed is correct or otherwise;

(ii) penalty of Rs. 3,59,807/- imposed under Section 11AC of the Act read with Rule 25 of the Rules is correct or not;

(iii) Seized Vehicle No. GJ-4X-6018 is liable to confiscation under Section 115(2) of the Customs Act, 1962 made applicable to Central Excise matters and whether redemption fine of Rs. 40,000/- imposed is correct or not.

6. It is on record that Appellant No. 2 has not made any pre-deposit under Section 35F of the Act and has mentioned in his appeal that the fine has not been deposited but a fixed deposit receipt of Rs. 50,000/- was submitted at the time of provisional release of vehicle and the same is lying with the Department. Considering the same as pre-deposit, the appeal is requested to be acknowledged. I find that Appellant No. 2 has also filed appeal late by 26 days with application for condonation of delay stating that their consultant being Chartered Accountant was busy with various other work including of notices issued by the Income Tax Department due to demonetization of



currency and statutory audit work of Nationalised Banks; that the delay was not intentional on their part and requested to condone delay by relying the judgments in the cases of Mst. Katiji and Others – 1987 (28) ELT 185 (SC), Dhag Singh and Others – 1987 (32) ELT 258 (SC), Shantaram Baburao Patil – 2001 (132) ELT 15 (SC) and many others. Since, the delay is within further 30 days, I condone the delay of 78 days in filing appeal by Appellant No. 2.

7. Appellant No. 1 has submitted that the lower adjudicating authority has acted without any evidence; that entire case has been made only on basis of statements of brokers engaged in transportation of excisable goods purchased; that the allegations simply on assumption and presumption without disclosing any material evidence regarding payment of amount to them by consignee directly or through brokers; that demand along with imposition of penalty stands made on basis of allegedly recovered private note book/register/diaries from brokers during course of search of their premises and entire demand is solely based upon these records; that clandestine removal cannot be fastened against Appellant No. 1 upon recovery of such private records from premises of brokers without material corroboration by an independent evidence; that there is no allegation that Appellant No. 1 had cleared the excisable goods without payment of appropriate duty; that allegation of issuing invoices without actually supply of goods on basis of statement of brokers and employee cannot be relied upon unless corroborated by other evidences.

7.1 It is on record that the officers of Central Excise Bhavnagar intercepted vehicle i.e. Tempo having RTO Registration No. GJ-4X-6018 and GJ-4X-3648 at 20:45 hours on 16.02.2013 near Plot No. 51, Alang Main Road. The said Tempos were loaded with Non-Ferrous Scrap (CH. 8002), Copper Scrap & Brass Scrap (CH. 7404) obtained from breaking of old Ships. On inquiry about invoice of said goods loaded in said Tempos, Shri Rameshbhai Laxmanbhai Lolaniya, driver of Tempo No.GJ-4X-6018 and Shri Bhikhabhai Laxmanbhai Rathod, driver of Tempo No. GJ-4X-3648 stated that they have loaded said goods from Plot No. 51 of Ship Breaking Yard, Alang of M/s. Goyal Traders and they were not given any bill or invoice in respect of the said goods loaded in said Tempos. Therefore, investigation was extended to premises of Appellant No. 1 where Shri Pradeep Kochar, authorised person of Appellant No. 1 introduced himself as authorised signatory and stated that last bill/invoice No.

issued is Ex. 505 dated 16.02.2013. On being asked about goods loaded in said Tempos intercepted by Central Excise officers without any Central Excise invoice, authorised person of Appellant No. 1 stated that said goods were manufactured in factory of Appellant No. 1 and no Central Excise invoices were issued for its clearance. Therefore, 12.27 MT of seized goods valued at Rs.52,14,102/- were seized alongwith Tempo No. GJ-4X-5018 and GJ-4X-8646 each valued at Rs.2,00,000/-, used in transportation of illicitly removed goods under reasonable belief that said goods and Tempos were liable for confiscation under provisions of the Act and the Rules.

7.2 The investigation of various incriminating documents seized under Panchnama dated 16.02.2013 substantiated the clandestine manufacture of goods and clearances by Appellant No. 1. The records seized from premises of Appellant No. 1 of Panchnama dated 16.02.2013 i.e. Delivery Order contained information such as Details of the goods, rate of sale, vehicle no. Prepared by authorised signatory of Appellant No. 1 and gave it to Shri Gobind Dubey, Supervisor. The statements of key persons, namely authorised person of Appellant No. 1, transporters were recorded, which revealed that Appellant No. 1 had indulged in clandestine removal of goods without issue of invoice and without payment of Central Excise duty.

7.3 The Appellant No. 1 has submitted that seized goods had not been removed from factory and that goods inside factory cannot be seized/ confiscated and thereby no redemption fine in lieu of confiscation can be imposed. I find that facts of case very clearly establish that Appellant No. 1 was indulging into clandestine production and clearance thereof, was also preparing delivery challans to evade payment of Central Excise duty. It is also a fact that the seized goods were not accounted for by Appellant No. 1 in their statutory records and hence such finished goods are liable to confiscation under Central Excise law and redemption fine needs to be imposed on goods seized by the Department and held liable to confiscation in the order. Thus, I am not finding any wrong in the impugned order in this regard.

7.4 It has also been contended by Appellant No. 1 that mere admittance during investigation is not sufficient to prove clandestine removals; that investigating authority has failed to adduce proof regarding transportation of goods, purchase of raw materials without payment of duty, etc. I find that during search of factory premises of appellant No.1 on 16.02.2013,

incriminating documents, namely, Delivery Order Book were found and resumed under Panchnama proceedings. During investigation, statements of authorized persons of Appellant No.1 corroborated the evidences available in Delivery order book which contained all particulars as detailed above and categorically admitted evasion of central excise duty by clearing final products of Appellant No. 1 without recording manufacture and clearance of excisable goods in their statutory records, also without issuance of invoices, without payment of central excise duty. It is also admitted that for illicit clearances, Appellant No. 1 received consideration in cash. The documentary evidences seized from premises of Appellant No. 1 and statements of their authorized persons, employees of Appellant No. 1 and transporters, it is conclusively proved that Appellant No. 1 has clandestinely removed excisable goods without recording actual production and clearance thereof and suppressed these facts with intent to evade payment of central excise duty. These are substantial and admissible evidences in form of documentary (Delivery Order Book) and oral evidences on record. I find that investigation has corroborated evidences that Appellant No. 1 would have evaded Central Excise duty had these vehicles not been intercepted by the Department.

7.5 I find that appellants have willfully, intentionally and deliberately avoided following requirement of Central Excise Law while removing excisable goods, and unlawful means were adopted by them with intent to evade payment of Central Excise duty. All above facts decisively conclude that removals of excisable goods were of clandestine nature which would have resulted in loss of Government Revenue. The evasive mind and mens-rea of Appellants are clearly established. Therefore, I hold that removal of excisable goods in this case was of clandestine nature with intent to evade payment of Central Excise duty.

7.6 I also find that admitted facts need not be proved as held by the Hon'ble Apex Court in the case of Systems & Components Private Limited reported as 2004 (165) ELT 136 (SC), by the Hon'ble CESTAT in the cases of Alex Industries reported as 2008 (230) ELT 0073 (Tri-Mumbai), M/s. Divine Solutions reported as 2006 (206) E.L.T. 1005 (Tri. - Chennai), wherein it has been consistently held that Confessional statements would hold the field. Hon'ble CESTAT in the case of M/s. Karori Engg. Works reported as 2004 (166) E.L.T. 373 (Tri. - Del.), has also held that "Confessional statement is a substantial piece of evidence, which

can be used against the maker."

7.7 I find that the Appellant No. 1, accepting Central Excise duty liability, furnished Bank Guarantee for Rs. 15,05,000/-, and documentary and oral evidences in the case have also established that Appellant No. 1 had indulged themselves in illicit manufacture and clearance of excisable goods with the help of their Authorises. I find that the statements made by them are inculpatory and valid evidences because they are voluntary and have been corroborated with the documentary evidences resumed during search operation.

7.8 I find that the ratio of the judgment of Hon'ble Supreme Court of India in the case of CCE, Mumbai Vs. M/s. Kalvert Foods India Pvt. Ltd. reported as [2011-TIOL-76-SC-CX], is applicable in the present case, wherein it is held that:-

> *"18. During the course of arguments learned counsel appearing for the respondents submitted before us that although the aforesaid statements of Managing Partner of the Company and other persons were recorded during the course of judicial proceedings but the same were retracted statements, and therefore, they cannot be relied upon. However, the statements were recorded by the Central Excise Officers and they were not police officers. Therefore, such statements made by the Managing Partner of the Company and other persons containing all the details about the functioning of the company which could be made only with personal knowledge of the respondents and therefore could not have been obtained through coercion or duress or through dictation. We see no reason why the aforesaid statements made in the circumstances of the case should not be considered, looked into and relied upon.*
>
> *19. We are of the considered opinion that it is established from the record that the aforesaid statements were given by the concerned persons out of their own volition and there is no allegation of threat, force, coercion, duress or pressure being utilized by the officers to extract the statements which corroborated each other. Besides, the Managing Partner of the Company on his own volition deposited the amount of Rs. 11 lakhs towards excise duty and therefore in the facts and circumstances of the present case, the aforesaid retraction of the counsel for the respondents cannot be accepted. This fact clearly proves the conclusion that the statements of the concerned persons were of their volition and not under any duress.*
>
> (Emphasis supplied)

7.9 It is also settled legal position that once the case of clandestine removal

of excisable goods in the manner it has been executed in the current case is established, it is not necessary to prove the same with mathematical or clinical precision. In this regard, I rely upon the following case laws:-

(i) <u>CCE, Madras and others Vs. D. Bhoormull - 1983 (13) E.L.T. 1546 (S.C.)</u>

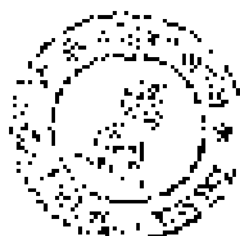
"The law does not require the prosecution to prove the impossible. All that it requires is the establishment of such a degree of probability that a prudent man may, on its basis, believe in the existence of the fact in issue. Thus legal proof is not necessarily perfect proof; often it is nothing more than a prudent man's estimate as to the probabilities of the case."

(ii) <u>Shah Guman Mal Vs. State of AP. - 1983 (13) E.L.T. 1546 (S.C.)</u>

"Department is not required to prove its case with mathematical precision to a demonstrable degree……… All that it requires is the establishment of such a degree of probability that a prudent man may, on its basis, believe in the existence of the fact in issue. Thus, legal proof is not necessarily perfect proof; often it is nothing more than a prudent man's estimate as to the probabilities of the case."

8. Accordingly, I hold that the seized goods are liable to confiscation and the lower adjudicating authority has rightly gave an option to redeem the seized goods on payment of fine. However, the duty liable alongwith interest and penalty under Section 11AC of the Act has already been confirmed by the lower adjudicating authority, which has also been upheld by this authority vide Order-in-Appeal No. BHV-EXCUS-000-APP-081-TO-082-2017-18 dated 03.01.2018, the interest of justice would be met by imposing redemption fine of Rs. 2,00,000/- in lieu of confiscation of seized goods. Hence, I set aside the order of payment of duty, interest on duty and penalty under Section 11AC of the Act as it is not imposable on seized/confiscated goods and duty, interest already held payable and equal penalty under Section 11AC of the Act imposable in my above said Order-In-Appeal dated 03.01.2018.

8.1 It is pertinent to mention here that Appellant No.1 has submitted their grounds of appeals based on same case booked by DGCEI officers made on the basis of incriminating documents recovered from the Brokers Shri Bharat Sheth, Shrenik Sheth, Vinod Patel and Kishor Patel. However, the present case has been made out on the basis of two tempos intercepted by the officers of Central Excise Bhavnagar and goods loaded thereon having been removed without issuing invoices and without payment of Central Excise duty by Appellant No. 1, which has also been admitted by the authorised person of Appellant No. 1. Therefore, present case is totally different and thus, the arguments made by Appellant No. 1 in this regard are misplaced, misconceived



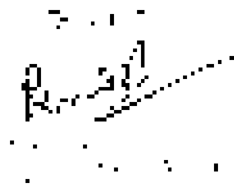
and have been made without application of mind and without going through the facts of the present case and hence, devoid of merits.

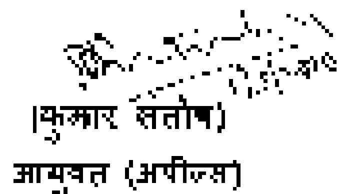
9. I also find that redemption fine of Rs. 40,000/- imposed in lieu of confiscation of seized vehicle No. GJ-4X-6018 valued at Rs. 2,00,000/-, which is correct, legal and proper and I uphold the impugned order to this extent.

10. In view of above findings, I uphold the impugned order barring modification as detailed at Para 9 above and reject both appeals accordingly.

११. अपीलकर्ताओं द्वारा दर्ज की गई अपीलों का निपटारा उपरोक्त तरीके से किया जाता है ।

11. The appeals filed by the appellants are disposed of in above terms.





(कुमार संतोष)
आयुक्त (अपील्स)

By R.P.A.D.

To,

M/s. Goyal Traders, Plot No. 51, Ship Breaking Yard, Alang, Dist.: Bhavnagar	मे. गोयल ट्रेडर्स, प्लॉट संख्या: ५१, शिप ब्रेकिंग यार्ड, अलंग, जिला: भावनगर
Shri Daudbhai Rahimanbhai Kalavtar, owner of Seized Truck No. GJ-4X-6018, Village: Trapaj, Taluka: Talaja, Dist.: Bhavnagar	श्री दाउदभाई रेहमानभाई कालावतार, मालिक ट्रक संख्या जीजे-4एक्स-6018 गाँव: त्रपज, तालुका: तलाजा, जिला: भावनगर

Copy for information and necessary action to:

1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad for his kind information.
2) The Commissioner, GST & Central Excise, Bhavnagar.
3) The Assistant Commissioner, GST & Central Excise, Division - 2, Bhavnagar.
4) The Superintendent, GST & Central Excise, Range, Alang.
5) F. No. V2/148/BVR/2017
6) Guard File.