







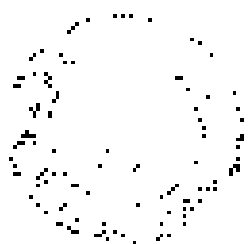
## : Order in Appeal :

Sl. No.	Name of the appellant	Address	Appellant No.	Appeal No.
01	M/s. Ashish Ship Breaking	Plot No. 128, Ship Breaking Yard, Along Dist. Dhavanager-364001. And: 206, Madhav Hansan, Wagawadi Road, Dist. Dhavanager-364001. And: 502, Aggarwal House, 229/229A/VI, Mill Road, Dhavanager-364001.	No. 1	251-DVT/2017
02	Shri Sukesh Harkarwa Aggarwal, Partner of M/s. Ashish Ship Breaking	Plot No. 128, Ship Breaking Yard, Along Dist. Dhavanager-364001. And: 502, Aggarwal House, 229/229A/VI, Mill Road, Dhavanager-364001.	No. 2	251-DVT/2017
03	Shri Vinod Ambhishkai Patel	Plot No. 20, Sankesh Park Society, Sushash Nagar, Dhavanager. And: Plot No. 102, Etna Mega City, Opp. Vivanda Park, Dhavanager-364002	No. 3	251-DVT/2017
04	Shri Kishore Ambhishkai Patel, Proprietor of M/s. Shree Krishna Enterprise	Plot No. 20, Sankesh Park Society, Sushash Nagar, Dhavanager. And: Plot. Shree Park, Sankesh, Mangawadi Road, Dhavanager-364001.	No. 4	251-DVT/2017

1. In present appeals have been filed by the above mentioned appellants against the Order No. 01, dated No. 2242/Bund/DVT/2016 dated 06.05.2016 passed by the Assistant Commissioner, Central Excise, Dhavanager (in which order duty was for adjustment of 20% only).

2. Briefly stated, the Directorate General of Customs & Excise has issued directions vide circular no. 11/2011 (in force) of Directorate Zonal Unit, gathered an information that the ship breaking units of Along, Dist. Dhavanager Gujarat were engaged in large scale evasion of Central Excise duty by way of (i) circumvention of rates and scrap to various filling (ii) use of scrap and (iii) collection of plates and scrap obtained out of ship breaking. It was also gathered that the ship breakers had carried out said works with the help of various makers and companies of agents, who issued false bills of material without physical supply of goods, etc. The said entities engaged for bill of material, weight documents, weighing slips, etc. to obscure the trails of documents and to mislead the enforcement agencies.

3. Based on the same, the my initial premises of M/s. Ambhishkai Patel was searched under Searchwarrant dated 06.05.2016 and some diaries, loose papers etc. were returned. The entire contents of Shri Vinod Ambhishkai Patel and Shri Kishore Ambhishkai Patel were searched under the provisions of Section 15 of the Central



*(Signature)*

Excise Act, 1944. Further documents received from the said two dealers were also corroborated with Shri. Nagesh Bhalrajihna Aggarwal, Partner of M/s. Guru Ashish Ship Breaking, P.O. No. 125, Ship Breaking Field, Village - Bhosrapur (Gujrat), and his statements were also recorded. After completion of inquiry it was observed that the appellants have evaded Central Excise duty by way of clandestine removal of the goods and by way of under valuation from the premises. By a Show Cause Notice No. 25A/C.R.140/TVK/2016 dated 07.03.2017 was issued to M/s. Guru Ashish Ship Breaking, Bhosrapur requiring them to show cause as to why the Central Excise duty of Rs. 15,83,799/- (Rs. 15,83,799/-) on account of clandestine removal of dutiable goods and Rs. 15,83,799/- on account of undervaluation of dutiable goods should not be recovered from them under provision contained in sub-section (1) of Section 11A (particularly sub-section (a) of Section 11A) of Central Excise Act, 1944 or goods liable and imposition of Penalty under Section 11A(1)(a) of Central Excise Act, 1944 and under Rule 25 of the Central Excise Rules, 2006 (ii) Shri. Nagesh Bhalrajihna Aggarwal, Partner of M/s. Guru Ashish Ship Breaking, and Shri. Vinod Ambrishshai Patil (as Shri. Kishore Ambrishshai Patil) of Bhosrapur are to show cause as to why the Penalty under Rule 25(1) of the Central Excise Rules, 2006 should not be imposed upon them. The case was adjudicated by the Assistant Commissioner, Central Excise, Bhosrapur vide Order in Original No. 25A/C.R.140/TVK/2016 dated 26.01.2017. The said order is under challenge and the duty demand is under appeal. The appellants are aggrieved by the impugned order. Hence these appeals.

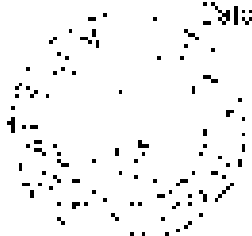
4. The principal question raised in Writ Petition duty of Rs. 15,83,799/- on account of clandestine removal of dutiable goods and Rs. 15,83,799/- on account of undervaluation along with imposition of penalty of Rs. 15,83,799/- under Section 11A(1)(a) read with Rule 25 of the Central Excise Rules, 2006, M/s. Guru Ashish Ship Breaking, Bhosrapur being contested that

(a) The adjudicating authority has not considered the reply submitted before him and the order passed by him is manifestly erroneous and void. Therefore, the same may be illegal, invalid and liable to be quashed.

(b) The charges in answer to which the production of affirmative, positive and tangible evidences and not to be allegation of failure in business and revenue. The charges of clandestine removal, undervaluation, etc. cannot be established on the basis of data retrieved from the books of account of appellants. The onus to prove clandestine removal is on the department.

(c) The statements of drivers and owners of the trucks have been recorded. No statements of consignees and consignors were recorded. No branch-leaf statements are available about receipt of cash amount. And no corroborative evidences are available to prove that all transactions recorded in the diaries maintained by the M/s. Ambrishshai Patel, Broker, Bhosrapur and Appellants in the diaries, which is not carrying full value, were in reality genuine and to avoid a clandestine removal.

(d) The entries made in any of the books of M/s. East Street Impex Co. Registered 30/09/11 received by the DCE from the parties inquired from Shri. Vinod Ambrishshai Patil might be all over again rate and quantity etc. From the practice of the said trading industry that books are kept in the name of the consignee. Further, since Shri. Vinod Patil is a partner in M/s. Nagesh Bhalrajihna Aggarwal, he has interfered the clandestine removal.



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(g) As per the order with reference to the amount of duty as mentioned above, something. The value and evidence thereof are to be disclosed with returns and documents by the persons concerned. But, in this case, the appellants have not done so.

(h) The repetition made by different persons in their statements are not relevant. None of the transporter had admitted that they have transported clandestinely removed goods for export and none of the persons had confessed that the such goods were purchased by them. The appellants have not shown any proof in this regard.

(i) As regard to duty evasion on account of under valuation of goods, it was stated that the scrap generated from old and used ships varies as it will require it depends upon the size, built and usage of the ship. The scrap generated from bigger new and less used ships are costlier than that of an old vessel. It is also possible for the same ship to generate different quantities of scrap plates depending upon its condition. The other local factors affects the prices are the size of scrap plates, quantity to be sold or the quality of items of scrap. The quality of scrap varies if they are pieces declared by the appellants were for guidance purpose. The demand of under valuation was raised on description and description.

(j) They sold their goods at competitive price and there is no allegation as to transactions were with a third party and the purchase price was taken into consideration. The modes were made in ordinary course of business. There is absence of any evidence with respect to the money flow back and with the fact that the goods are sold to buyers of goods from their trade. The goods status is reflected in the invoices of appellants to be taken into account. They relied upon their statements in this regard.

(k) It is established principle that for imposition of penalty the intention about commission of offence is to be proved. In absence of any evidence that executive goods were cleared without payment of duty and by circumventing them, the commission of penalty doesn't arise. But, the intention was addressed in the SCN to establish that the alleged facts of commission have been deliberately committed by the appellants. And, Section 10A penalty under Section 10A of the Central Excise Act, 1944 and Rule 23 of the Central Excise Rules, 2002 is imperative when the main intention to evade duty under duty.

5. With regard to imposition of penalty of Rs. 15,04,775/- under Rule 26(1) of the Central Excise Rules, 2002, Sri Sukesh Dhanishna Aggarwal, Partner of M/s. Chau Aahish Saha Trading, Bhavnagar has submitted that-

(a) The assessing officer has not considered the reply submitted before him and the order passed by him is not reasoned order. Further, when the order is passed, the parties are not permitted. In this regard the appellants relied upon on the decisions.

(b) Even the appellants had not been set a proper notice and gain. The penalty could be imposed on the persons who apart of possession or otherwise dealt with the excisable goods which was liable for confiscation. Whereas, the appellants had not been notified that the goods was liable for confiscation. As per the department had not produced any evidence that the appellants have engaged in any willful attempt to evasion of Central Excise duty and thereby would be realization of concealed income.

(c) The appellant possessed any quantity of taxable goods and not removed the same clandestinely with intent to evade payment of duty and also not under-valued the goods. Based on this he requested that a penalty should be imposed upon him.

5. With regard to imposition or penalty of Rs. 1,00,000 under Rule 24(1) of the Central Excise Rules, 1944 on the basis of the facts stated above, the learned Additional Commissioner (Appeals) has held that the appellant is liable to pay a penalty of Rs. 1,00,000 under Rule 24(1) of the Central Excise Rules, 1944 on the basis of the facts stated above.

(a) No evidence has been produced that the appellants have claimed possession of clandestinely removed goods valued at Rs. 7,19,000 involving duty of Rs. 1,30,314 without proper invoice. No investigation at the end of buyers were conducted and no corroborative evidence are available on record that the appellants are concerned with the removal of the goods. The fact that the appellants have not produced any evidence to show that they have not made any clandestine removal of goods is not sufficient to conclude that they have made any clandestine removal of goods.

(b) They have never transacted with unaccounted cash with any ship dealer or buyers. During the search made by the department, no such unaccounted cash was found.

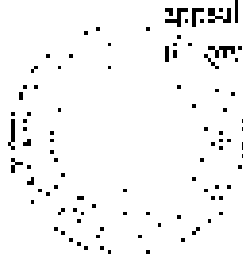
(c) They requested for supply of Seized Open Documents, but the same was not allowed to them. They asked for an copies of B/Ls. But that was not provided to them. Further, they were also not provided hard copy of B/Ls. The department issued report from the appellants without supplying of B/Ls.

(d) The adjudicating authority had not considered the facts stated by them and ignored the payments put forth by them. In this way the order passed by the adjudicating authority was preposterous and unreasonable. It is not in law and duty of the appellant to cooperate. They have cooperated during the investigation and gave all the relevant documents. They have not given any evidence or reply.

(e) That the appellants are not covered under Rule 26(1), as they have not been found to be engaged in business of removal. They have only introduced purchaser. For imposition of penalty, the possession of taxable goods with knowledge or belief that the same is liable for assessment under the Central Excise Act, is required or the person concerned himself, cooperation in removing, storing, selling, conveying, loading or unloading or in any manner dealt with taxable goods with such knowledge or belief.

7. Hearing for appeal filed by the appellants nos. 1, 2, 3 and 4 was held on 21.02.2018, which was attended by Shri. At. M. Vaidyanath, Counsel for the appellants and Additional Commissioner. During the hearing, he submitted the representations made in the appeal, explained the facts and stated additional submission dated 21.02.2018 for consideration and requested to set aside the impugned order passed by the adjudicating authority.

8. The learned authority goes through the facts of the case, in a given set of circumstances, appeal against the order passed by the adjudicating authority is allowed. The facts of the case are as stated above and the order passed by the adjudicating authority is set aside.



*(Signature)*  
 Additional Commissioner (Appeals)

in which the materials including gold of considerable value have been made and subsequently whether M/s. Guru Ashish Ship Breaking, Mangalore, has been the purveyor of duty along with interested persons to such a large extent.

(ii) Whether the materials in question have been undervalued at the time of their exportation by the applicant viz. M/s. Guru Ashish Ship Breaking, Mangalore, etc.

(iii) Whether, the other applicants have indulged themselves in clandestine removal of scrap or gold and subsequently made liable themselves for penalty or otherwise.

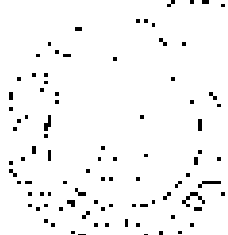
4. It is noted that the officers of EX-100, Ahmednagar conducted a computerized search in the places of various banks and computerized, from where incriminating documents in various forms, files, loose papers, compact disk, pen drive, etc. and diary receipts, Shipping Receipts etc. were secured. Further, searches were also conducted at the premises of ship breaking units. During preliminary inquiry of the case the material intelligence gathered was validated and a detailed preliminary inquiry was carried out.

10. With regard to the demand of duty on Rs. 18,01,60,000/- on account of clandestine removal of scrap, M/s. Guru Ashish Ship Breaking Ltd. submitted that the adjudicating authority has not made final order submitted before him and the adjudicating authority has to be satisfied by production of affirmative, positive and cogent evidences. No statements of officers in control of the trucks have been recorded. No statements of transporters were recorded. They have also raised question that if any beneficial evidences are available through receipt or cash notes and other evidences are available in regard to the trucks and are recorded in the diaries maintained by Shri Vinod Ambharthi and Shri Kishore Ambharthi. Paid, broker, were correct. In the course of the preliminary inquiry was conducted with respect to the records of the diaries, computer, laptop, hard disk, pen drive etc. were from the residences of Shri Vinod Ambharthi and Shri Kishore Ambharthi. On conducting forensic analysis of the electronic storage devices, it stipulated these details of transactions of sales and purchase of ship breaking materials viz. scrap of propellers and accessories etc. Further, the details contained in these documents are tallied and found correct with the details narrated in the diaries. In view of the evidence of Shri Vinod Ambharthi and Shri Kishore Ambharthi. It is important to note that at the time of the preliminary inquiry the details of goods purchased, the number of ship breaks, date of transactions etc. and the notes have been recorded on both 'Debit Debit' as well as 'Credit Debit' side of the diary. So, it is proved that the allegation of a value in excess of 700 crore goods have been clearly supported and substantiated by the evidences.

11. Further, the applicant argues that the entries made in diary no. 4611 and 4612 were made manually as Rediscor DC 1910, retrieved by the IASIT and a preliminary analysis of inquiry of date and quantity etc. Further, the Shri Vinod Ambharthi and Shri Kishore Ambharthi. Aggravated have evidence of the clandestine removal. For the same,

in the preliminary proceedings mind was done such transactions with exact details in his own hand without certification of the transactions. These were made in the way was also correct after deducting cost of the goods and the expenses etc. This showed that there were no illegal activities going on the appellants which can be permissible under the Indian Evidence Act, and thus the department had proved that the applicant was indulging in clandestine removal of goods. As a result, it was clearly proved against the appellant there was a value in excess of the value of the goods of buyers and exporters etc. even if it is said, it is sufficient in cases of clandestine removal department has to prove the case with mathematical precision. My view is fully supported by judgment of the Apex Court in the case of *Ch. Sankar Prasad v. C. Sankar Prasad* (1964) 108 ITR 100 (SC) and *Ch. Sankar Prasad v. C. Sankar Prasad* (1964) 108 ITR 100 (SC), wherein it was held that -

*(Signature)*







appellant's case of not having to the contrary, as fact of the present case clearly shows evidences that the appellant was engaged in a firm of duty by way of its domestic demand removal of their goods.

11. Regarding allegation of undervaluation, it was also contended that they were clearing the scrap or scrap-like materials and based on material containing liver break up of the ship and that its valuation was dependent on many factors like age of a ship, quality of material etc. and in view of the price offered by M/s. Major and Kumar, respondent No. 1, at the time of assessment based on transaction value. The department has also not proved receipt of money over and above invoice value. In this regard, I find that statements of various agents were recorded, wherein it was clearly ascertained that the transactions in unaccounted cash were not above the invoice value (see page). The appellant has not able to give a proper description of such a fact through his own mouth. Thus, department has proved receipt of money over and above invoice value. Further, the price adopted by M/s.M.K. is also ruled upon by most of the ship breaking yards of a range and the price being going on of breaking up of a vessel is a direct consequence. I find that in order to be just and fair, the investigation has also allowed variation up to 2% in the price paid by Major and Kumar. Thus, I find that it is not a case where there was sale of money in exchange of a valuation over and above invoice value is not established. It is not natural that in a case where the assessee is engaged in a sale of an obsolescent as well as unaccounted scrap material by way of its own firm, establish only a one certificate of goods sold and payments received in cash or through a agent in any way, it is sufficient evidence to ascertain the correct valuation. In such a case, such transactions made in cash or in kind without selling in different units and the appellant through the brokers and hence it can be said that the appellant received some payments in cash over and above invoice value through agents. Thus, the appellant has not met the requirement of the valuation and enforcement of the same by the price prevailing in market. In view of Valuation Rules as well as section 4 of the Central Excise Act, 1944.

12. In view of the above, it is held that M/s. Guru Achish Ship Breaking, Bhiwani, has evaded payment of Central Excise duty on way of a sale of a lot of goods as well as by undervaluation of the goods. Therefore, I find that the order of adjusted valuation by a proposed authority to be upheld.

13. In the result, Revenue is aggrieved by the order of M/s. Guru Achish Ship Breaking, Bhiwani, but it is held that they have not played vital role in the case and that when ownership firm is penalized, no penalty can be imposed upon a person if they have played some case law also in support of the contention. In this regard, I find that in case of M/s. B. Chitwanjan Vs CESTAT, Chennai - 2015 (356) ELT 13 (2014), Hon. High Court has held that looking to the facts of each case, separate penalty to be imposed upon parties of partnership firm as well as the firm is penalized. Therefore, I find that the case is decided by court in the help to them. Further, coming to the role played by him, I find that he was the key person of the appellant firm and was directly involved in clandestine removal of goods as well as undervaluation of the goods not captured by his firm. He was also acting as day-to-day functions of M/s. Guru Achish Ship Breaking, Bhiwani, and was concerned himself in all matters related to excisable goods, including manufacture, storage, removal, transportation, loading and unloading parts, which he knew at that time to affect the same in the firm's name under the Central Excise Act, 1944 and the rules made thereunder. His role is discussed in detail in the OIO granted by the adjudicating authority, as per which he signed in a document dated 16/07/2013 that he was working for M/s. Guru Achish Ship Breaking and sold some of proceeds and materials from a single firm. Hence, it is held that the M/s. Bhiwani Achish Ship Breaking

*(Signature)*

Case Number, he has not referred to details mentioned on Page No. 13 of para no. 10 of a letter from Shri Vinod Patel and Shri Ashraf Patel dated 10/11/2009. In Impugn No. 1496 dated 04.03.2009 issued by the Hon'ble Bench Shri Dwivedi. He further argued that wherever the goods were manufactured in the course managed by Shri Vinod Patel and Shri Kishore Patel, it pertain to his firm i.e. M/s. Suna Anand Ship Building, Khar, Mumbai. Looking to the involvement in the case as a party, I find that imposition of penalty upon the appellants as per Rule 26 of the Central Excise Rules, 2002 is appropriate.

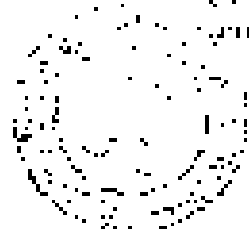
13. Coming to the facts as alleged upon Shri Vinod Amrishbhai Patel and Shri Kishore Anandbhai Patel, brokers in the case, they have made declaration in the form of a deed with the goods in the matter pertain to the Rule 26 of the Central Excise Rules, 2002 and the nature of Penalty imposed. In this regard, I find that the entries maintained by Shri Vinod Amrishbhai Patel were in coded language so that it is not clear and their statements in the appeal are inconsistent. When asked about the same, both have provided contradictory answers, the accounts were imaginary or the figures are hyper-inflated. They never succeed in explaining the investigation. However, by innocent errors, the company made the law and the whole chapter of clandestine removal was revealed. When these details were confirmed with both the appellants they accepted different strategy to escape penalties. The case is that the appellants with their statements maintained in electronic form. This substantiates the data maintained by Shri Vinod Anandbhai Patel. When asked for, both have replied that he had nothing to do with the activities of M/s. Suna Anand Ship Building. His brother, Shri Kishore Amrishbhai Patel was handling business of registered dealer and was involved in fact taking clandestine goods through his brother's name. He has shared such information with earlier buyers and sellers through agents. Therefore, his role is very much covered under Rule 26 of the Central Excise Rules, 2002. The above penalty imposed by the assessing authority is proper and has to be confirmed and upheld.

14. It is to be noted that in the case a distinguished from the requirements relied upon by the appellants in as much as it is the electronic and data storage devices is similar in nature and nature thereof have been corroborated with each other. None of the appellants has not to state that the same are valid and legal in the eyes of law. The persons involved in this case have closely monitored, strategies, financial and management details of their respective companies and companies. In view of under-valuation made by M/s. Suna Anand Ship Building, Dhawangi, and its physical and other violation of Central Excise duties. Hence, I find the following case laws relevant for impugned case:

(i) The statements of the accused, if not contradictory, the same is accepted and valid in the eyes of law. And the same can be considered as corroborative evidence. (C. No. 107/2004 (S) (Trib. Mumbai)) (ii) M/s. Dhanu Kulkarni & Co. [2006] 131 ITD 121 (Trib. Delhi)

(ii) That the evidence or statement or admission or confession is a relevant piece of evidence which can be used against the maker of it. (Commissioner of Central Excise, Mumbai V. V. Alka Industries [2008] 295 CTS 411 (Trib. Mumbai)) (iii) M/s. Dhanu Kulkarni & Co. Commissioner of Central Excise, Mumbai [2006] 295 ITR 115 (Trib. Mumbai) (iv) M/s. Kashi Begg, Works V. Commissioner of Central Excise, Delhi [2007] 260 ITR 373 (Trib. Delhi)

(v) Even if the data entry was restricted, considering the other facts of the case and corroborative evidence with other evidence, the same can be taken up and the persons



directors can be penalized for their negligence. *Shankar Vs. M/s. Klover Foods - 2 A.P.J. (2011) 100-26-SC-418.*


(d) The penalty on directors of company is impossible when the act directly or indirectly is done in pursuance of orders issued by CMB, S. 17(1) & P.S. 87(a). [2011 (271) E.L.T. 16 (C.I.)]

(e) Fraud is a well known vitiating element. *Fraud and Justice never dwell together. Fraud is a conduct either by letter or words and can include knave, misrepresentation, fraud, a challenge to a legal principle or any other conduct with the usual legal implication thereof by the application of any available doctrine including estoppel.* (2001) 54 ALJ 100 (V). *Ashtor Textiles (India) Pvt. Ltd. (2001) 245 E.L.T. 287 (SC)* and *Oil India (India) Singh Vs. State of Jharkhand (2015) 3 SCC 719*

(f) Further, it is the settled legal position that once the case or circumstance is found of excise goods, in the nature of an item, situated in the nature of excise is established, it is not necessary to prove the same with mathematical or chemical precision. *In M/s. S. S. Chitra Vs. D. Lakshmi (1981) 12 E.L.T. 611 (SC)* and *In State of Andhra Pradesh Vs. State of Andhra Pradesh (1981) 3 E.L.T. 156 (SC)*

15. In view of the above, I propose the order issued by the adjudicating authority and rejected to quash the proceedings.

16. अपीलकर्ता द्वारा शर्तों के अंतर्गत से निवृत्त प्रदीप्त वस्तुओं से किन्हीं बातों को न  
 16. goods to be by the appellants status disposed off in the above order.



Revenue Officer



श्री श्री नाथ / Capt. A. K. Singh

मुख्य (अधीनस्थ) एवं अपर महानिदेशक (विशेष - अधि.)  
 Commissioner (A-1) & ADG (Audit)

T.No. 72236,20726,229338,22937

Date: 08/07/2018

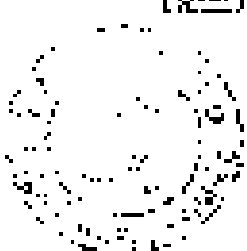
By Registered Speed Post A. E.  
 By

(1) M/s. Geta Ashish Ship Breaking, Flat No. 115, Ship Breaking Yard, Along, Dist. Bhanupagar-864001 & 116, Seafish Dock, Wagawadi Road, Dist. Bhanupagar-864001 & 117, Appawal Road, 22912292, Sec. 111, Drive, Bhanupagar-864001

(2) Smt. Sukesh K. Mishra, Partner of M/s. Geta Ashish Ship Breaking, Flat No. 118, Ship Breaking Yard, Along, Dist. Bhanupagar-864001 & 118, Appawal Road, 22912292, Sec. 111, Drive, Bhanupagar-864001

(3) S. I. Vikram Ambikibhai Patel, Flat No. 20, Sankesh Park Society, Subhash Nagar, Bhanupagar AND Flat No. 132, Dasm Nagar Circle, 12th, Vardana Park, Bhanupagar-864002.

(4) S. I. Vikram Ambikibhai Patel, Proprietor of M/s. Sree Krishna Enterprises, Flat No. 20, Sankesh Park Society, Subhash Nagar, Bhanupagar AND Flat No. 132, Vardana Park, Bhanupagar-864001.



Copy forwarded to:-

- (i) The Chief Commissioner, GST & Central Excise, Amravati and Solapur
- (ii) The Commissioner, GST & Central Excise, Dhule
- (iii) The Additional Director General, DGO, Amravati
- (iv) The Deputy & Assistant Commissioners - (GST) GST & Central Excise, (1),  
Nasik
- (v) The Deputy & Assistant Commissioners (Revenue), GST & Central Excise, (10),  
Nasik
- (vi) The Superintendent of GST & Central Excise, Rural Division, Nasik
- (vii) The Superintendent of GST & Central Excise, Range \_\_\_\_\_, Rural Division,  
Nasik
- ~~(viii) Chief File: Notice Board.~~