: : आयुक्त (अपील्स) का कार्यालय, वस्तु एवं सेवा करऔर केन्द्रीय उत्पाद शुल्क::
O/O THE COMMISSIONER (APPEALS), GST & CENTRAL EXCISE,

द्वितीय तल, जी एस टी भवन / 2nd Floor, GST Bhavan,
रेस कोर्स रिंग रोड, / Race Course Ring Road,
राजकोट / Rajkot – 360 001
Tele Fax No. 0281 – 2477952/2441142Email: commrappl3-cexamd@nic.in

रजिस्टर्डडाकए.डी. द्वारा :- DIN-20220864SX0000666D3B

क	अपील / फाइलसंख्या/ Appeal /File No.	मूलआदेशसं / OIONo.	दिनांक/ Date
	V2/206/RAJ/2010	AC/JAM/07/2009-10	20/01/2010
	V2/207/RAJ/2010	AC/JAM/07/2009-10	20/01/2010
	V2/208/RAJ/2010	AC/JAM/07/2009-10	20/01/2010
	V2/209/RAJ/2010	AC/JAM/07/2009-10	20/01/2010

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

RAJ-EXCUS-000-APP-233 TO 236-2022

आदेश का दिनांक / Date of Order:	29.07.2022	जारी करने की तारीख / Date of issue:	18.08.2022

श्रीअखिलेश कुमार, आयुक्त (अपील्स), राजकोट द्वारा पारित/
Passed by **Shri Akhilesh Kumar**,Commissioner (Appeals),Rajkot.

ग अपर आयुक्त/ संयुक्त आयुक्त/ उपायुक्त/ सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर/वस्तु एवंसेवाकर, राजकोट / जामनगर / गांधीधाम। द्वारा उपरलिखित जारी मूल आदेश से सृजित: /
Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise/ST / GST, Rajkot / Jamnagar / Gandhidham :

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

M/s. Rajhans Metals Pvt. Ltd.,, Plot No.21/3, GIDC, Shankar Tekri, Jamnagar-361004,

इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है।/
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) सीमा शुल्क , केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील,केन्द्रीय उत्पाद शुल्क अधिनियम ,1944 की धारा 35B के अंतर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत निम्नलिखि+त जगह की जा सकती है।/

Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) वर्गीकरण मूल्यांकन से सम्बन्धित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठ, वेस्ट ब्लॉक नं 2, आर॰ के॰ पुरम, नई दिल्ली, को की जानी चाहिए।/

The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) उपरोक्त परिच्छेद 1(a) में बताए गए अपीलों के अलावा शेष सभी अपीलें सीमा शुल्क,केंद्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, द्वितीय तल, बहुमाली भवन असावा अहमदाबाद- ३८००१६को की जानी चाहिए।/

To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, BhaumaliBhawan, Asarwa Ahmedabad-380016in case of appeals other than as mentioned in para- 1(a) above

(iii) अपीलीय न्यायाधिकरण के समक्ष अपील प्रस्तुत करने के लिए केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001, के नियम 6 के अंतर्गत निर्धारित किए गये प्रपत्र EA-3 को चार प्रतियों में दर्ज किया जाना चाहिए। इनमें से कमें से कम एक प्रति के साथ, जहां उत्पाद शुल्क की माँग ,ब्याज की माँग और लगाया गया जुर्माना, रुपए 5 लाख या उससे कम,5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमश: 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्टार के नाम से किसी भी सार्वजिनक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए। संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है। स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा।/

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 / as prescribed under Rule 6 of Central Excise (Appeal) Rules, 2001 and shall be accompanied against one which at least should be accompanied by a fee of Rs. 1,000/- Rs.5000/- Rs.10,000/- where amount of dutydemand/interest/penalty/refund is upto 5 Lac., 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-.

(B) अपीलीय न्यायाधिकरण के समक्ष अपील, वित्त अधिनियम,1994की धारा 86(1) के अंतर्गत सेवाकर नियमवाली, 1994, के नियम 9(1) के तहत निर्धारित प्रपत्र S.T.-5में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गयी हो, उसकी प्रति साथ में संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और इनमें से कम से कम एक प्रति के साथ, जहां सेवाकर की माँग ,ब्याज की माँग और लगाया गया जुर्माना, रुपए 5 लाख या उससे कम,5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमश: 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्टार के नाम से किसी भी सार्वजिनक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए। संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है। स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा।/

The appeal under sub section (1) of Section 86 of the Finance Act, 1994, to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules, 1994, and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied is of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-.

(i) वित्त अधिनियम,1994की धारा 86 की उप-धाराओं (2) एवं (2A) के अंतर्गत दर्ज की गयी अपील, सेवाकर नियमवाली, 1994, के नियम 9(2) एवं 9(2A) के तहत निर्धारित प्रपत्र S.T.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क अथवा आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रतियाँ संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और आयुक्त द्वारा सहायक आयुक्त अथवा उपायुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, को अपीलीय न्यायाधिकरण को आवेदन दर्ज करने का निर्देश देने वाले आदेश की प्रति भी साथ में संलग्न करनी होगी। /
The appeal under sub section (2) and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 (2) &9(2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Commissionerauthorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(ii) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सेस्टेट) के प्रति अपीलों के मामले में केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की धारा 35एफ के अंतर्गत, जो वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, इस आदेश के प्रति अपीलीय प्राधिकरण में अपील करते समय उत्पाद शुल्क/सेवा कर मांग के 10 प्रतिशत (10%), जब मांग एवं जुर्माना विवादित है, या जुर्माना, जब केवल जुर्माना विवादित है, का भुगतान किया जाए, बशर्ते कि इस धारा के अंतर्गत जमा कि जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो।
केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "मांग किए गए शुल्क" में निम्न शामिल है
(i) धारा 11 डी के अंतर्गत रकम
(ii) सेनवेट जमा की ली गई गलत राशि
(iii) सेनवेट जमा नियमावली के नियम 6 के अंतर्गत देय रकम
- बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं॰ 2) अधिनियम 2014 के आरंभ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।/
For an appeal to be filed before the CESTAT, under Section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores,
Under Central Excise and Service Tax, "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) भारत सरकार कोपुनरीक्षण आवेदन :
Revision application to Government of India:
इस आदेश की पुनरीक्षणयाचिका निम्नलिखित मामलो में,केंद्रीय उत्पाद शुल्क अधिनियम,1994 की धारा 35EE के प्रथमपरंतुक के अंतर्गतअवर सचिव, भारत सरकार, पुनरीक्षण आवेदन ईकाई,वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001, को किया जाना चाहिए। /
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) यदि माल के किसी नुकसान के मामले में, जहां नुकसान किसी माल को किसी कारखाने से भंडार गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडार गृह से दूसरे भंडार गृह पारगमन के दौरान, या किसी भंडार गृह में या भंडारण में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी भंडार गृह में माल के नुकसान के मामले में।/
In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल पर भरी गई केन्द्रीय उत्पाद शुल्क की छूट (रिबेट) के मामले में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है। /
In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है। /
In case of goods exported outsideIndia export to Nepal or Bhutan, without payment of duty.

(iv) सुनिश्चित उत्पाद के उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी केडीट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (नं॰ 2),1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समाप्तावधि पर या बाद में पारित किए गए है।/
Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पादन शुल्क (अपील) नियमावली,2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए। उपरोक्त आवेदन के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के साक्ष्य के तौर पर TR-6 की प्रति संलग्न की जानी चाहिए। /
The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(vi) पुनरीक्षण आवेदन के साथ निम्नलिखित निर्धारित शुल्क की अदायगी की जानी चाहिए।
जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- का भुगतान किया जाए और यदि संलग्न रकम एक लाख रुपये से ज्यादा हो तो रुपये 1000 -/ का भुगतान किया जाए।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में कई मूल आदेशों का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपुर्यक्त ढंग से किया जाना चाहिये। इस तथ्य के होते हुए भी की लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय नयायाधिकरण को एक अपील या केंद्रीय सरकार को एक आवेदन किया जाता है। / In case,if the order covers various numbers of order- in Original, fee for each O.I.O. should be paid in the aforesaid manner, notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) यथासंशोधित न्यायालय शुल्क अधिनियम, 1975, के अनुसूची-I के अनुसार मूल आदेश एवं स्थगन आदेश की प्रति पर निर्धारित 6.50 रुपये का न्यायालय शुल्क टिकिट लगी होना चाहिए। /
One copy of application or O.I.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs.6.50 as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है। /
Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

(G) उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbec.gov.in को देख सकते है। /
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbec.gov.in

:: ORDER-IN-APPEAL ::

The below mentioned appeals have been filed by the Appellants (*hereinafter referred to as* "Appellant No. 1 to Appellant No. 4", as detailed in Table below) against Order-in-Original No. AC/JAM/07/2009-10 dated 20.01.2010 (*hereinafter referred to as* 'impugned order') passed by the Assistant Commissioner, erstwhile Central Excise Division, Jamnagar (*hereinafter referred to as* 'adjudicating authority'):-

Sl. No.	Appeal No.	Appellants	Name & Address of the Appellant
1.	V2/206/RAJ/2010	Appellant No.1	M/s Rajhans Metal Private Limited, Plot No. 21/3, GIDC , Shankar Tekri, Jamnagar - 361004.
2.	V2/207/RAJ/2010	Appellant No.2	M/s. P. P. Products, A-42, GIDC, Shankar Tekri, Udyognagar, Jamnagar - 361004.
3.	V2/208/RAJ/2010	Appellant No.3	M/s. Gujarat Sales & Products, Plot No. 486, GIDC, Phase-II, Dared, Jamnagar.
4.	V2/209/RAJ/2010	Appellant No.4	Shri Milan Chandulal Dodhia (Director Rajhans Metals Pvt Ltd., Plot No. 21/3, GIDC , Shankar Tekri, Jamnagar:- 361004.

2. The facts of the case, in brief, are that Appellant No. 1 was engaged in manufacture of excisable goods falling under Chapter Heading No. 74 of the First Schedule to the Central Excise Tariff Act, 1985 and was holding Central Excise Registration. Based on the intelligence that the Appellant No.1 was indulged in manufacture and clearance of excisable goods without payment of excise duty by wrongly availing benefit of Exemption Notification No. 83/94-CE, as amended, investigation was carried out by the officers of the department.

2.1. During the investigation, it was observed that Appellant No.1 was receiving brass scrap from other parties i.e., Appellant Nos. 2 & 3, for conversion of the same into Brass sections/ Profile on job work basis under Notification No. 83/94-CE dated 11.04.1994, as amended. The Appellant Nos. 2 & 3 were declarant units availing SSI Exemption under Notification No. 8/2003-CE as amended. The officers were of the view that the benefit of exemption under Notification No. 83/94-CE dated 11.04.1994 was available only in respect of goods which were covered under the category of "specified goods" in Notification No. 8/2003-CE. It was observed by the officers that during the process of converting Brass scrap into Brass section / profile by the Appellant No. 1 on job work basis, Brass Billets weighing more than 5 Kgs were also manufactured at intermediate stage. Such Brass Billets weighing more than 5 Kgs., falling under CETSH 74032100, were not "specified goods" in terms of Notification No. 8/2003-CE and hence exemption under the said Notification and also under Notification No. 83/94-CE was not available for

the said goods. Accordingly, it appeared that the Appellant No. 1 was liable for payment of central excise duty on such Brass Billets weighing more than 5 Kgs. manufactured at the intermediate stage of conversion of brass scrap into brass section/ profile, on job work basis. On conclusion of investigation, a SCN dated 13.08.2008 was issued to the Appellant Nos. 1 to 4 proposing as to why:-

(1) Duty amount of Rs. 4,21,174/- (Basic Excise Duty+ Education Cess + Higher Education Cess) should not be recovered under the proviso to Section 11A of the Central Excise Act, 1944 ("the Act") along with interest under Section 11AB of the Act from the Appellant No.1;

(2) Penalty should not be imposed upon Appellant No.1 under Rule 25 of the Central Excise Rules, 2002 ("CER, 2002") read with Section 11AC of the Act;

(3) Penalty should not be imposed upon Appellant No.4 under Rule 26 of the CER, 2002;

(4) Penalty should not be imposed upon Appellant Nos. 2 & 3 under Rule 25 of CER, 2002;

2.2 The above said Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein

(1) The demand of Central Excise duty amount of Rs. 4,21,174/- was confirmed under proviso to Section 11A of the Act along with interest under Section 11AB of the Act against the Appellant No.1;

(2) Penalty of Rs. 4,21,174/- was imposed upon Appellant No.1 under Rule 25 and 26 of CER, 2002 read with Section 11AC of the Act;

(3) Penalty of Rs. 1,00,000/- was imposed upon Appellant No. 4 under Rule 25 and 26 of CER, 2002 read with Section 11AC of the Act;

(4) Penalty of Rs. 1,00,000/- each was imposed upon Appellant Nos. 2 & 3 under provisions of Rule 25 and 26 of CER, 2002 read with Section 11AC of the Act;

3. Being aggrieved by the impugned order, Appellant Nos. 1 to 4 have preferred appeals along with stay applications on various grounds, *inter alia*, as below :-

Appellant No. 1:-

(i) The adjudicating authority has ignored the relevant and importance of the 'explanation' appended to the Notification No. 83/94-CE and had rejected the submission of the Appellant thereon; that the findings of the adjudicating authority with regard to para 4 of CBEC circular dated 18.04.1994 that "the copy of the same were not provided" is completely untrue since the copy of the above circular was duty attached with the defense reply dated 20.10.2018;

(ii) The Notification No. 83/94-CE provides that the job-worker will not be required to pay any excise duty if the "specified goods" received by him are

used for making 'specified goods' on job work basis and return to the supplier for further manufacture of goods exempted under Notification No. 1/93-CE; that supplier of brass scrap/ generated being SSI units and availing the exemption under Notification No.8/2003-CE were entitled to opt for the above notification.

(iii) The brass scrap arising in the factory of the manufacturer were 'specified goods' under Notification No. 8/2003-CE and can be sent for the purpose of job work to the Appellant. The resultant final product i.e., brass sections/ profiles manufactured by the appellant were also 'specified goods' under Notification No.8/2003-CE. The said final product i.e., brass sections /profiles were returned to the manufacturer who in turn used the same in or in relation to the manufacture of the various brass products in respect of which the benefit of total exemption upto Rs. 100 Lakhs were availed under Notification No. 8/2003-CE.

(iv) In view of above facts, the substantial conditions provided under Notification No. 83/94-CE and 84/94-CE were complied with by both the parties prima facie entitling them to avail the benefit of the said notifications.

(v) As per the *explanation* to the Notification No. 83/94-CE, the term "job work" has been defined for the purpose of the notification in a very wide sense. In the present matter, the emergence of 'brass billets' during the course of manufacture of brass section/ profiles is a technological necessity and it cannot be said that the job worker consciously and knowingly engaged himself into the manufacture of intermediate goods namely brass billets, 'non-specified goods".

(vi) The wordings of the explanation to the effect '*so as to complete a part of whole of process resulting in the manufacture or finishing of an article or any operation which is essential for the aforesaid process.....'* make it clear that the 'job work' undertaken in terms of the notification covers within its scope any essential process for the manufacture or finishing of an article on job work basis and it is material and irrelevant whether such process results into the emergence of any non-specified or specified article, at the intermediate stage.

(vii) Neither in the notifications nor in the explanation thereto nor in the trade notices issued by various Commissionerate, any reference is made to or importance is laid on the emergence of any independent excisable product (whether or not specified) at the intermediate stage of the process of manufacture of the final article on job work basis and the legislature is

presumed to have taken into consideration any such existence or emergence of the intermediate product while granting the benefit of the notification.

(viii) If the benefit of Notification No. 83/94-CE and 84/94-CE is denied on the ground that at the intermediate stage, a non-specified product emerges, the consequence would be that the job worker being an independent manufacturer would be required to pay duty on the billets consumed captively for manufacture of brass sections/ profiles.

(ix) The job worker would also not be able to avail any cenvat credit on the brass scrap (supplied him by the manufacturer without payment of duty) and/or on the billets itself since the final product i.e., brass sections/ profiles are also exempted from the duty. The only alternative before both the parties would be to forgo the said notifications and obviously such interpretation would be contrary to the settled principles of law. It is settled law that an exemption notification should not be interpreted in a manner which renders it meaningless or incapable of being acted upon; that the notification and the terms thereof shall be interpreted in a manner which furthers the object behind the notification; that exemption notification being beneficial piece of legislation shall be interpreted as liberally as possible keeping in mind the object and spirit behind such notification.

(x) The reliance is placed upon following case laws:

(a) CC Kolkata Vs. Rupa & Co.– 2004 (170) ELT 129
(b) (SC.)
(c) GOI Vs. Indian Tobacco Association – 2005 (187) ELT 162 (SC.)
(d) Oblum Electrical Industries Pvt Ltd Vs.CC, Bombay– 1997 (94) ELT 449 (Tri. – Del.)
(e) K.R.Steel Union Ltd Vs. CC Kandla. – 2001 (129) ELT 273 (SC.)
(f) Precision Rubber Industries P Ltd Vs. CCE, Mumbai-IV – 2005 (183) ELT 218 (Tri. – Mumbai)
(g) K.Mohan & Co Vs. CC-1984 (15) ELT 430 (Tribunal.)

(xi) At per para-4 of letter F.No. B.32/1/94-TRU dated 18.04.1994, it has been clarified that in case of failure of either job worker or supplier of the goods in fulfilling the conditions of the above referred notifications, the liability to pay duty, if any, will be on the supplier and not on job worker. The specified goods (brass scrap/brass generated scrap received by them were used for manufacturing of specified goods (brass section/ profiles) and were duly returned to the supplier (SSI Unit) and therefore there cannot be any duty liability fastened upon the Appellant in above transaction as clarified by Board. In view of Board's clarification , the impugned order demanding duty from the appellant(job worker) for goods manufactured under Notification No. 83/94-CE

on job work basis, is against the instructions of Board and therefore unsustainable in law.

(xii) The impugned order demanding duty on intermediate goods emerging during manufacturing of 'specified goods' exemption under Notification No. 83/94-CE is unsustainable in law being against the past practices followed by the 'extrusion units' in Jamnagar and hence against the board's circular No. 312/28/97-CX dated 22.04.1997, wherein the board have instructed not to issue SCNs involving extended period of limitations.

(xiii) The Appellant were used to file declaration under erstwhile rule 173B, wherein, they have shown manufacturing of 'billets 'and had claimed exemption under notification no. 67/95-CE dated 16.03.1995 which was never objected by the department. Along with the declaration, the Appellant were used to file their manufacturing process wherein the manufacturing of 'billets' were always mentioned. The Appellant's excise records were regularly audited by the audit wing of the department and therefore manufacturing of 'billets', its captive consumption and availment of exemption under Notification No.67/95-CE was well within the knowledge of the department. The departmental officers regularly visited factory premises of the Appellant for various purposes like physical inspections, audits, budget day stock taking etc.

(xiv) The emergence of 'brass billet' at the intermediate stage was well known to the department. As a matter of fact, a notice was issued and quashed on the identical issue to the Appellant way back in 1993. The SSI units who got their goods manufactured on job-work basis, regularly filed declaration/undertakings with the department.

(xv) Without prejudice to above, the impugned order is unsustainable in law since the issue involves interpretation of law and therefore larger period of limitations is not invocable. They rely upon following judgment in support of above submission.

(a) CCE Vs. Chemphar Drugs & Liniments – 1989 (40) ELT 276 (SC.)
(b) Padmini products Vs.CCE– 1989 (43) ELT 195 (SC.)
(c) Ugam Chand Bhandari Vs.CCE – 2004 (167) ELT 491 (SC.)
(d) Primella sanitary Products Pvt Ltd Vs. CCE– 2005 (184) ELT 117 (SC)

(xvi) Rule, 25, Rule 26 and Section 11AC of the Act are independent provisions standing on different footings; one cannot be read with other and therefore the impugned order, imposing composite penalty under above provisions, is unsustainable in law. The reliance is placed upon following judgments.

(a) Singam Mark & C. Vs. CCE -2005 (189) ELT 111 (Tri.Chennai.)
(b) Rama News Prints & Papers Ltd Vs. CCE -2007 (209) ELT 57 (Tri. Mumbai.)

(xvii) Since the impugned order does not specify the particular clause of Rule 25 allegedly contravened by them, the impugned order is unsustainable in law. The reliance is placed upon following judicial pronouncements.

(a) Amit Foods Vs. CCE -2005 (190) ELT 433 (SC.)
(b) Tata Motors Vs. CCE -2006 (199) ELT 837 (Tri. Kolkata.)
(c) Madhur Hosiery India Vs. CCE-2006 (200) ELT 147 (Tri. Del.)
(d) Mohan Generators & Pumps Pvt Ltd Vs. CCE-2008(224) ELT 409 (Tri. Del.)

(xviii) The wordings used in Rule 26 are such that the same is invocable only in a case where confiscation of excisable goods is ordered. There is no confiscation of any goods and therefore the impugned order imposing penalty under Rule 26 is unsustainable in law. The Appellant rely upon following judgments

(a) Cosmo Films Ltd Vs. CCE - 2006 (202) ELT 131 (Tri.Mumbai.)
(b) Vaishali Khanapurkar Vs. CCE-2008 (223) ELT 245 (Tri.Mumbai.)
(c) Rinkoo Processors Pvt Ltd Vs. CCE-2007 (212) ELT 529 (Tri. Mumbai.)

(xix) Without prejudice to above, the Appellant submit that the wordings of Rule 26 are such that only a natural person can be penalized under the same and not any artificial person, like the Appellant and therefore the impugned order imposing penalty on a company under rule 26 is unsustainable in law. The reliance is placed upon following judgments (a) Commissioner Vs. Woodmen Industries - 2004 (170) ELT A307 (SC.) (b) Woodmen Industries Vs. CCE-2004(164)ELT 339-(Tri.Kolkata)

(xx) Since present matter involves interpretation of law, imposition of penalty is unsustainable in law. The Appellant rely upon following judgments (a) While Silco Pvt Ltd Vs. CCE 2007(210)ELT84(Tri.Ahmd) (b) Vadilal Industries Ltd Vs. CCE -2007(213)ELT 157(Tri.Ahmd.)

(xxi) The Appellant refer to para 14 of the SCN wherein a reference has been made of Hon'ble Tribunal's decision in the matter of M/s. Super Polyfabriks Ltd Vs. CCE -1999(114)ELT1019(Tribunal). The Hon'ble Tribunal in above judgment have observed that "where an assessee has on a mistaken idea about the availability of the benefit of an exemption notification failed to make payment of duty and had contested the duty demanded on a point of law, it will not appropriate to impose penalty just because intention to evade duty in fiscal statutes was not necessary to be proved. . " The Appellant refer to above observations of the Hon'ble Tribunal and submit that the tribunal itself was of

the view that the matter involved point of law and therefore penalty cannot be imposed.

Appellant No. 2:-

(i) The grounds raised by the Appellant in defense reply dated 01.09.2008 have not been considered by the adjudicating authority. The non-consideration of submission has rendered the impugned order unsustainable in law in as much as the same is against the principles of natural justice. The reliance is placed upon following judgments. (a) Lucas TVS Ltd Vs. CCE -2002(147)ELT618(Tri.Chennai) (b) Penguin Electronics (P) Ltd Vs. CCE -2005(185)ELT 194(Tri.Mumbai)

(ii) In the SCN dated 13.08.2008, it was proposed to impose penalty on the Appellant under Rule 25 of the Rules, however, impugned order imposes penalty under rule 25 and 26 read with Section 11AC of the Act, which beyond the scope of SCN. The reliance is placed upon following judgments. (a) Ashwin Enterprise Vs. CCE -2005(179) ELT 380(Tri.Mumbai) (b) CCE Vs. Nav Bharat Engg._2004(163)ELT83(Tri.Del.)

(iii) Rule, 25, Rule 26 and Section 11AC of the Act are independent provisions standing on different footings; one cannot be read with other and therefore the impugned order, imposing composite penalty under above provisions, is unsustainable in law. The reliance is placed upon following judgments.

(a) Singam Mark & C. Vs. CCE -2005 (189) ELT 111 (Tri.Chennai.)

(b) Rama News Prints & Papers Ltd Vs. CCE -2007 (209) ELT 57 (Tri. Mumbai.)

(iv) The Rule 25 of CER, 2002 is applicable only to producer, manufacturer, registered person of a warehouse or a registered dealer of the 'offended goods' on which duty is to be recovered and not to the Appellant who happens to be a co-noticee and have never dealt with the 'offended goods' namely 'billets'. The Appellant rely upon the following judicial pronouncements in support of above submission (a) R.K. Induction Industries P. Ltd Vs. CCE -1998(97)ELT 342(Tribunal).

(v) Since the impugned order does not specify the particular clause of Rule 25 allegedly contravened by the Appellant the impugned order is unsustainable. The Appellant rely upon following judgments: (a) Amit Foods Vs. CCE-2005(190)ELT 433(SC) (b) Mohan Generators & Pumps Pvt Ltd Vs. CCE -2008(224)ELT 409(Tri.Del)

(vi) The Rule 26 of CER, 2002 is invocable only in a case where confiscation of excisable goods is ordered. In the present matter there is no confiscation of any goods and therefore the impugned order imposing penalty u/r 26 is unsustainable. The Appellant rely upon following judgments.

(a)Cosmo Films Ltd Vs. CCE - 2006 (202) ELT 131 (Tri.Mumbai.)
(b) Vaishali Khanapurkar Vs. CCE-2008 (223) ELT 245 (Tri.Mumbai.)

(vii) Without prejudice to above, the Appellant submit that the wordings of Rule 26 are such that only a natural person can be penalized under the same and not any artificial person like the Appellant and therefore the impugned order, imposing penalty on a concerned under rule 26 is unsustainable . The Appellant rely upon following judgment. Commissioner Vs. Woodmen Industries -2004 (170) ELT A307(SC)

(viii) The Appellant refer to Board's circular No. 312/28/97-Cs dated 22.04.1997 wherein, Board has clarified that proviso to Section 11A of the Act should not be invoked in a situation where there has been a established practice well within the knowledge of the department. The department was all along knowing that in brass extrusion units, emergence of 'billets' at intermediate stage is inescapable since all the extrusion units of Jamnagar were excise registrant and were regularly filing their 'manufacturing process' with the department. In such a situation, the SCN issued under proviso to Section 11A of the Act, which has culminated in the impugned order is contrary to the above Board circular and therefore unsustainable.

(ix) Without prejudice to above the Appellant submit that the statement of Shri Prakash P. Tanna, proprietor of the Appellant was recorded on 09.05.2007, wherein, he narrated all the facts to the department and therefore the SCN dated 13.08.2008 issued after a gap of 15 months, was barred by limitation.

Appellant No. 3:-

(i) The grounds raised by the Appellant in defense reply dated 01.09.2008 have not been considered by the adjudicating authority. The non-consideration of submission has rendered the impugned order unsustainable in law in as much as the same is against the principles of natural justice. The reliance is placed upon following judgments. (a) Lucas TVS Ltd Vs. CCE -2002(147)ELT618(Tri.Chennai) (b) Penguin Electronics (P) Ltd Vs. CCE -2005(185)ELT 194(Tri.Mumbai)

(ii) In the SCN dated 13.08.2008, it was proposed to impose penalty on the Appellant under Rule 25 of the Rules , however, impugned order imposes penalty under rule 25 and 26 read with Section 11AC of the Act, which beyond the scope of SCN. The reliance is placed upon following judgments. (a) Ashwin Enterprise Vs. CCE -2005(179) ELT 380(Tri.Mumbai) (b) CCE Vs. Nav Bharat Engg._2004(163)ELT83(Tri.Del.)

(iii) Rule, 25, Rule 26 and Section 11AC of the Act are independent provisions standing on different footings; one cannot be read with other and therefore the impugned order, imposing composite penalty under above provisions, is unsustainable in law. The reliance is placed upon following judgments.

(a) Singam Mark & C. Vs. CCE-2005 (189) ELT 111 (Tri.Chennai.)
(b) Rama News Prints & Papers Ltd Vs. CCE -2007 (209) ELT 57 (Tri. Mumbai.)

(iv) The Rule 25 of CER, 2002 is applicable only to producer, manufacturer, registered person of a warehouse or a registered dealer of the 'offended goods' on which duty is to be recovered and not to the Appellant who happens to be a co-noticee and have never dealt with the 'offended goods' namely 'billets'. The Appellant rely upon the following judicial pronouncements in support of above submission (a) R.K. Induction Industries P. Ltd Vs. CCE -1998(97)ELT 342(Tribunal).

(v) Since the impugned order does not specify the particular clause of Rule 25 allegedly contravened by the Appellant the impugned order is unsustainable. The Appellant rely upon following judgments. (a) Amit Foods Vs. CCE-2005(190)ELT 433(SC) (b) Mohan Generators & Pumps Pvt Ltd Vs. CCE -2008(224)ELT 409(Tri.Del)

(vi) The Rule 26 of CER, 2002 is invocable only in a case where confiscation of excisable goods is ordered. In the present matter there is no confiscation of any goods and therefore the impugned order imposing penalty u/r 26 is unsustainable. The Appellant rely upon following judgments. (a)Cosmo Films Ltd Vs. CCE - 2006 (202) ELT 131 (Tri.Mumbai.) (b) Vaishali Khanapurkar Vs. CCE-2008 (223) ELT 245 (Tri.Mumbai.)

(vii) Without prejudice to above, the Appellant submit that the wordings of Rule 26 are such that only a natural person can be penalized under the same and not any artificial person like the Appellant and therefore the impugned order, imposing penalty on a concerned under rule 26 is unsustainable. The Appellant rely upon following judgment. Commissioner Vs. Woodmen Industries -2004 (170) ELT A307(SC)

(viii) The Appellant refer to Board's circular No. 312/28/97-Cs dated 22.04.1997 wherein, Board has clarified that proviso to Section 11A of the Act should not be invoked in a situation where there has been a established practice well within the knowledge of the department. The department was all along knowing that in brass extrusion units, emergence of 'billets' at intermediate stage is inescapable since all the extrusion units of Jamnagar were excise registrant and were regularly filing their 'manufacturing process' with the department. In such a situation, the SCN issued under proviso to Section 11A of the Act, which has culminated in the impugned order is contrary to the above, Board circular and therefore unsustainable.

(ix) Without prejudice to above the Appellant submit that the statement of Shri Sunil V. Joisar, proprietor of the Appellant was recorded on 03.05.2007, wherein, he narrated all the facts to the department and therefore the SCN dated 13.08.2008 issued after a gap of 15 months, was barred by limitation.

Appellant No.4:-

(i) In the SCN dated 13.08.2008, it was proposed to impose penalty on the Appellant under Rule 25 of the Rules , however, impugned order imposes penalty under rule 25 and 26 read with Section 11AC of the Act, which beyond the scope of SCN.

(ii) Rule, 25, Rule 26 and Section 11AC of the Act are independent provisions standing on different footings; one cannot be read with other and therefore the impugned order, imposing composite penalty under above provisions, is unsustainable in law. The reliance is placed upon following judgments.

(c) Singam Mark & C. Vs. CCE -2005 (189) ELT 111 (Tri.Chennai.)

(d) Rama News Prints & Papers Ltd Vs. CCE -2007 (209) ELT 57 (Tri. Mumbai.)

(iii) The impugned order imposing penalty on the Appellant under Rule 25 of CER, 2002 read with Section 11AC of the Act is unsustainable in law in as much as the said provisions can be invoked only against a manufacturer from whom duty has been demanded. The Appellant being a director of the company and not manufacturer cannot be penalized under the above said provisions and therefore impugned order is unsustainable in law.

(iv) There is absolutely no material whatsoever in the SCN/ impugned order to suggest that the Appellant knew or had reason to believe that the goods cleared by the company were liable to confiscation.

(v) Further the basis ingredient in order to invoke the provisions of Rule is *'mens rea'* on the part of the person on whom the penalty is proposed to be imposed. Neither investigation nor does SCN or the adjudicating authority in the impugned order has brought out any evidence on record so as to suggest 'mens rea' against the role played by the appellant in his individual capacity and hence penalty under rule 26 is not imposable. The Appellant rely upon the following judgments in support of above submissions. (a) S.K. & Company (P) Ltd Vs. CCE-2008(203)ELT137(Tri.Del.) (b) Kamdeep Marketing Pvt Ltd Vs. CCE-2004(165)ELT 206(Tri.Del.) (c) Cipla Coated Steel Ltd Vs. CCE, Aurangabad -1999 (113)ELT 490(Tribunal)

(vi) The Rule 26 of CER, 2002 is invocable only in a case where confiscation of excisable goods is ordered. In the present matter there is no confiscation of any goods and therefore the impugned order imposing penalty u/r 26 is unsustainable. The Appellant rely upon following judgments. (a)Cosmo Films Ltd Vs. CCE - 2006 (202) ELT 131 (Tri.Mumbai.) (b) Vaishali Khanapurkar Vs. CCE-2008 (223) ELT 245 (Tri.Mumbai.)(c) Rinkoo Processors Pvt Ltd Vs. CCE -2007(212)ELT 529(Tri.Mumbai)

(vii) Since the impugned order does not specify the particular clause of Rule 25 allegedly contravened by the Appellant the impugned order is unsustainable. The Appellant rely upon following judgment. Amit Foods Vs. CCE-2005(190)ELT 433(SC)

(viii) The Appellant refer to Board's circular No. 312/28/97-Cs dated 22.04.1997 wherein, Board has clarified that proviso to Section 11A of the Act should not be invoked in a situation where there has been an established practice well within the knowledge of the department. The department was all along knowing that in brass extrusion units, emergence of 'billets' at intermediate stage is inescapable since all the extrusion units of Jamnagar were excise registrant and were regularly filing their 'manufacturing process' with the department. In such a situation, the SCN issued under proviso to Section 11A of the Act, which has culminated in the impugned order is contrary to the above, Board circular and therefore unsustainable.

3.1 The Appellant No. 1 has also filed additional written submission dated 20.07.2010 wherein it was submitted that in an identical issue of a Jamnagar extrusion unit, wherein duty was demanded on 'intermediate products' namely brass billets/ rods emerged during job-work under Notification No. 83/94-CE and 84/94-CE, the then Commissioner (Appeals), Rajkot vide OIA No. 202 to 209/2010/Commr(A)/Raj dated 29.04.2010 had set aside the OIO and allowed party's appeal on merits as well as on time bar.

4. It was observed that as department had filed appeals before the Hon'ble Tribunal, Ahmedabad against the above OIA Nos. 202 to 209/2010/Commr(A)/Raj dated 29.04.2010, in identical matter, all the above four appeals were transferred to Call Book in terms of Board's Circular No. 719/35/2003-CX dated 28.05.2003. Subsequently, the Hon'ble Tribunal, Ahmedabad vide Order dated 16.11.2021 have dismissed the above departmental appeals as withdrawn on monetary limit. Accordingly, these four appeals have been retrieved from call book and taken up for adjudication.

5. Personal Hearing in the matter was scheduled on 20.05.2022. Shri Dinesh Kumar Jain, Chartered Accountant, appeared on behalf of Appellant Nos. 1, 2, 3 & 4. He reiterated the submissions made in appeal memorandum as well as in additional written submission dated 20.07.2010. He further stated that the demand is barred by limitation also, as their unit was audited by the department up to September-2006, they had filed statutory declaration under Rule 173B and demand for earlier period was dropped by the then Commissioner.

6. I have carefully gone through the facts of the case, the impugned order, the appeal memoranda and written as well as oral submissions made by the Appellants. It is observed that the Appellants have filed appeals along with stay applications requesting

unconditional waiver of pre-deposits. I find that the issue involved in the case pertains to interpretation of notifications and that a considerable time has also elapsed since passing of the impugned order, I consider it appropriate that the appeals themselves are decided on merits. I, therefore, waive the requirement of pre-deposits under Section 35F of the Central Excise Act, 1944, as existed during the material time, and take up the appeals for decision on merit. It is observed that the issue to be decided in the case is as to whether the impugned order, in the facts of this case, confirming demand on Appellant No. 1 and imposing penalty on Appellant Nos. 1 to 4 is correct, legal and proper or not. The demand pertains to the period May, 2004 to October, 2005.

7. On perusal of records, I find that the Appellant No. 1 was engaged in manufacture of excisable goods falling under Chapter 74 of the First Schedule to the Central Excise Tariff Act, 1985 ('CETA'). Based on the intelligence that the Appellant No. 1 was wrongly availing benefit of Notification No. 83/94-CE as amended, investigation was carried out and it was noticed that Appellant No. 1 was receiving brass scrap from Appellant Nos. 2 & 3, both SSI units availing benefit of Exemption Notification No. 8/2003-CE as amended, for converting the same into Brass Sections/ Profile on job work basis. The Appellant No. 1 was clearing the Brass Sections/ Profile without payment of central excise duty to Appellant No. 2 & 3 by claiming benefit of Notification No. 83/94-CE as amended. It was observed by the officers that during the above job work process, brass billets of 50-125 Kgs, falling under CETSH No. 7403, were also manufactured at the intermediate stage. Since the above brass billets weighing 50-125 kgs, (i.e. more than 5 kgs), were not "specified goods" under SSI Exemption Notification No. 8/2003-CE as amended, it appeared that the Appellant No.1 was required to pay central excise duty thereon as the benefit of Notification No. 83/94-CE was not available for manufacture of such non-specified goods. On the basis of above observations, impugned SCN dated 13.08.2008 was issued to the Appellant No.1 for demanding Central Excise duty amount of Rs. 4,21,174/- along with interest and for imposition of penalty. The SCN also proposed imposition of penalty upon Appellant Nos. 2, 3 & 4. The SCN was adjudicated vide the impugned order wherein, the adjudicating authority after considering the submission made by the Appellants, has confirmed the proposals made in the SCN.

8.1. I find that the Appellants have contested the impugned order on merits and on the grounds of limitation also. While contesting the issue on merits, besides other grounds, the Appellant No.1 has relied upon the OIA No. 202 to 209/2010/Commr (A)/Raj dated 29.04.2010 passed by the then Commissioner(A) in an identical issue in the case of M/s. Mayank Metallurgical Pvt Ltd & Ors. The department had challenged the above said OIA before the Hon'ble Tribunal. The Hon'ble Tribunal vide order dated 16.11.2021 have dismissed the appeals as withdrawn on monetary grounds.

8.2. I find that the then Commissioner(A) vide above OIA dated 29.04.2010, had decided the matter in favour of the parties concerned on the basis of merits and limitation also. The relevant observations of the Commissioner (Appeal) are extracted below:-

> *"6.2 In the present case, the demand of duty has been confirmed by the Lower Authority on impugned goods (i.e., the goods emerged at the intermediate stage at job worker's premises viz. (i) Brass Billets weighing more than 5 kgs falling under CETSH No. 7403.2100 and (ii) Brass Rods falling under CETSH No. 7407.2120), even though the same were not cleared for home consumption. The said impugned goods were further utilized by the raw material suppliers for further manufacture of their finished goods. In this case, there is no clearance of the said impugned goods for home consumption. But the said impugned goods were further utilized at the raw material supplier's end at their respective factory in the manufacture of the finished goods and as per the declaration filed with the Department the same are covered under the specified goods in the Annexure to the Notification No. 8/2003-CE dated 01.032003 as amended. Thus, the demand confirmed by the Lower Authority on such impugned intermediate goods, without examining the provisions of the Notification No. 83/94-CE and Notification No. 84/94-CE both dated 11.04.1994 is liable to be set aside more when such goods were never cleared for home consumption. In support of my findings, the reliance is placed on the ratio of the case law decided by Hon'ble Tribunal in the case of M/s. Modern Extrusion v/s CCE, Belgaum reported at 2007(211)ELT 120(Tri.Bang.).*
>
> *7. It is further noticed that the lower authority has confirmed the duty demanded under the proviso to Section 11-A of the Act. Therefore, it is also to be decided as to whether the extended period invoked by the lower authority is justified or otherwise. On perusal of the case records vis a vis the oral as well as the written submission, I find that the appellant No.1 was registered with the Central Excise Department from the year 1994-95. It is evident from the impugned order that the appellants were filing with the Department the required intimation, under taking, challans.... etc as per the procedure set by the CBEC vide letter No. B.32/1/94-TRU dated 18.04.1994. It is also noticed from the copy of the Declaration submitted by the appellant No.1 that they were classifying their products under erstwhile Rule 173-B of the Central Excise rules, 1944 and were declaring the manufacturing process of their finished products. It is also noticed from the impugned order that the appellants have filed the periodicals/ returns, declaration and intimations prescribed alongwith the required chalans and their records have also been regularly audited by the Departmental Audit Teams. To invoke the extended period and demand the duty for that period, a positive mis-declaration by the appellant is needed as per Circular No. 312/28/97-CX dated 22:04.1997 issued by the Board. But I do not find any such positive misdeclaration which justify invoking of extended period. Further, from the finding of the Lower Authority I do not find any ground that there was malafide intention of the appellant no.1 to evade the payment of duty. Thus, there is no evidence of any suppression of facts or mis-declaration on the part of the appellant no.1 and 2 with intent to evade the payment of duty. Therefore, I agree with the plea of the appellant that in the facts and circumstances of the case, there no justification for invoking the extended period of limitation for demanding duty and for imposing penalty. "*

8.3. I find that the then Commissioner (Appeals), while passing the above OIA had relied upon the judgment of Hon'ble Tribunal in the case of M/s. Modern Extrusion v/s CCE, Belgaum 2007(211)ELT 120(Tri. Bang.). However, I find that Hon'ble Tribunal, Ahmedabad in another identical matter in the case of M/s. Senor Metal P. Ltd Vs. CCE, Rajkot (2014 (308) E.L.T. 491 (Tri. - Ahmd.)) have decided the issue in favour of the Department. The relevant portion of the findings of the Hon'ble Tribunal are reproduced

below:-

5. Heard both sides and perused the case records. The first issue which is required to be deliberated upon whether appellant is required to discharge duty liability on certain intermediate goods which come into existence in their factory premises which are not "specified goods" under Notification No. 8/2003-C.E., dated 1-3-2003 as amended by Notification No. 8/2006-C.E., dated 1-3-2006. It is observed from Sr. No. (xxiv) of annexure to Notification No. 8/2003-C.E., dated 1-3-2003 and Sr. No. (xxxii) to (xxiv) of annexure to Notification No. 8/2006-C.E., dated 1-3-2006 that certain categories of copper articles are not eligible to small scale exemption. The opening paragraph of the Notification Nos. 83/1994-C.E. and 84/1994-C.E. both dated 11-4-1994 grants exemption to the job worker with respect to specified goods of small scale exemption notification, sent back to the raw material suppliers who are availing SSI exemption. Certain procedures have been prescribed by which the raw material suppliers have to give an undertaking that the specified goods will be returned back to their premises and such specified goods received from the job worker will be used in the factory of such suppliers in or in relation to the manufacture of specified goods which are exempted under small scale exemption notification. The argument taken by the appellant that for any duty liability on the intermediate goods that come into the existence in appellant's factory, lies with the raw material supplier is not correct because as per the wording of the undertakings only duty liability with respect to the finished specified goods is required to be discharged by the raw material suppliers. The duty liability on the manufactured goods, which come into existence and are captively consumed for which exemption is not available under SSI exemption Notification No. 1/93-C.E., is required to discharged by the appellant/job worker. This view has already been upheld by the CESTAT - Delhi in the case of Super Polyfabriks Ltd. v. CCE, Chandigarh (supra). Paragraph Nos. 2, 3 and 8 of the judgment are relevant and are reproduced below :

"2. Brief facts are : 'M/s. Super Poly Fabrics Ltd. as well as M/s. Fine Fabricators are manufacturers of HDPE bags and sacks falling under Chapter Heading 39 of the Central Excise Tariff Act, 1985. They paid Central Excise duty at the time of clearance of bags and sacks. They also availed the benefit of SSI exemption Notification No. 1/93.

3. According to the Appellants, M/s. Fine Fabricators (FF for short) send HDPE granules to M/s. Super Poly Fabrics Ltd. (SPF for short) for the manufacture of fabrics on job work basis in terms of Notification No. 83/94 and 84/94-C.E. as per declaration filed by them. SPF in turn convert the granules into fabrics and send them back to FF who thereafter manufacture sacks out of the said fabrics. According to the appellants, during the manufacture of sacks, strips emerged at the intermediate stage as an inevitable consequence.

4. .....

5. .....

6. .....

7. .....

8. We have considered the submissions. We are unable to accept the contention of the appellants. The Tribunal's majority decision in Dukart and Company case (supra) would not apply to the facts of the case before us. That decision primarily dealt with the aspect of computation of aggregate value of certain specified goods captively consumed used for further manufacture of specified goods within the factory of production of inputs. The question of clearances of goods by job worker did not arise in that case. In the facts and circumstances of the instant case, the question relates to the availability of slab exemption to job workers where certain intermediate goods are manufactured during the process of job work. Further, it is also not permissible to extend the ratio of a decision interpreting one notification to another notification, since the objects of the two notifications would differ widely. We do not also find any infirmity in the line of reasoning followed in the impugned order relating to the limited scope of the definition of 'job work' under Notification Nos. 83/94 and

84/94. We therefore, confirm the duty demand made on M/s. Super Poly Fabrics."

6. A similar view has also been taken with respect to brass bars, which come into existence in the factory premises of the job worker, by CESTAT - Mumbai in the case of Astron Engineers (I) Pvt. Ltd. v. CCE, Pune-III (supra). In view of the above observations and the case laws relied upon by the revenue duty liability with respect to intermediate goods which come into existence, which are not specified in annexure to the small scale exemption notification, as amended, lies with the appellant and is required to be confirmed on merits.

The ratio of the above judgment clearly implies that the duty liability on goods manufactured at the intermediate stage, which were not specified goods under SSI exemption, was required to be discharged by the job worker concerned, even though these goods were consumed captively for further manufacture of specified goods. I find that the ratio of above judgment is squarely applicable in the facts and circumstances of the present case. Undisputedly, in the present case, during the course of conversion of brass scrap into brass section/profile by the Appellant on job work basis, brass billets weighing 50-125 Kgs, (i.e., more than 5 kgs), came into existence at intermediate stage, which were not "specified goods" under SSI Exemption Notification No. 8/2003-CE. Hence, following the above binding decision of the jurisdictional Hon'ble Tribunal, Ahmedabad, I find that the Appellant is required to pay central excise duty on such brass billets weighing 50-125 Kgs, (i.e., more than 5 kgs) falling under CETSH No. 7403. Further, as already observed by the adjudicating authority at Para-58 of the impugned order, it is not the case of the Appellant that the said goods manufactured at intermediate stage were exempt under any other notification governing exemption to captively consumed goods such as Notification No. 83/92-CE dated 16.09.1992, No. 67/95-CE dated 16.03.1995, No. 10/96-CE dated 23.07.1996 and No. 23/2005-CE dated 13.05.2005. Under the circumstances, I find that the demand of central excise duty confirmed against the Appellant No.1 vide the impugned order is sustainable on merits.

8.4. The Appellant has also contested the issue on the grounds of limitation. The Appellant's contention is that in view of Board's Circular No. 312/28/97-CX dated 22.04.1997, wherein Board has clarified that where there has been an established practice well within the knowledge of the department, indiscriminate issue of SCN invoking extended period of limitation should be avoided and hence, the SCN invoking extended period should not be issued to them. The Appellant has further contended that they were filing declaration under erstwhile Rule 173B, showing manufacturing of 'billets 'and exemption under Notification No. 67/95-CE dated 16.03.1995 which was never objected by the department. The Appellant's another argument is that its' records were regularly audited by the audit wing of the department and, therefore, manufacturing of 'billets', its captive consumption and availment of exemption under Notification No.67/95-CE was well within the knowledge of the department. It is also the argument of the Appellant that the departmental officers regularly visited factory premises of the Appellant for various

purposes like physical inspections, audits, budget day stock taking etc. The Appellant has also relied upon various case laws in support of its contention.

8.5. I find that the issue involved in the OIA dated 29.04.2010 referred above in the case of other Appellants was identical. Hence, there appears to be some justification in the Appellant's contention that there was a practice of getting goods manufactured on job work basis by the SSI units and the same was in the knowledge of the department. Thus, in view of the Instructions issued vide Board's Circular No. 312/28/97-CX dated 22.04.1997, the department should not have invoked extended period while issuing the SCN to the Appellant. Further, the then Commissioner(A) vide above said OIA, on the basis of identical facts and circumstances, had come to the conclusion that there was no justification in invoking extended period for demanding duty from the Appellants concerned. It is also observed that Board in the above circular have instructed to follow the Hon'ble Supreme Court's judgments in the case of M/s. Padmini Products and Chemphar Drugs and not to invoke longer period of limitation without proper justification. I find that Appellants also have relied upon these judgments in support of their contentions. I have gone through the judgments and find that the Hon'ble Supreme Court at Para-8 of their judgment in the case of CCE Vs. Chemphar Drugs & Liniments – 1989 (40) ELT 276 (SC.) have observed as under:-

> *8. Aggrieved thereby, the revenue has come up in appeal to this Court. In our opinion, the order of the Tribunal must be sustained.* ***In order to make the demand for duty sustainable beyond a period of six months and up to a period of 5 years in view of the proviso to sub-section 11A of the Act, it has to be established that the duty of excise has not been levied or paid or short-levied or short-paid, or erroneously refunded by reasons of either fraud or collusion or wilful misstatement or suppression of facts or contravention of any provision of the Act or Rules made thereunder, with intent to evade payment of duty. Something positive other than mere inaction or failure on the part of the manufacturer or producer or conscious or deliberate withholding of information when the manufacturer knew otherwise, is required before it is saddled with any liability,*** *before the period of six months. Whether in a particular set of facts and circumstances there was any fraud or collusion or wilful misstatement or suppression or contravention of any provision of any Act, is a question of fact depending upon the facts and circumstances of a particular case. The Tribunal came to the conclusion that the facts referred to hereinbefore do not warrant any inference of fraud. The assessee declared the goods on the basis of their belief of the interpretation of the provisions of the law that the exempted goods were not required to be included and these did not include the value of the exempted goods which they manufactured at the relevant time. The Tribunal found that the explanation was plausible, and also noted that the Department had full knowledge of the facts about manufacture of all the goods manufactured by the respondent when the declaration was filed by the respondent. The respondent did not include the value of the product other than those falling under Tariff Item 14E manufactured by the respondent and this was in the knowledge, according to the Tribunal, of the authorities. These findings of the Tribunal have not been challenged before us or before the Tribunal itself as being based on no evidence.*

(Emphasis supplied)

As observed by the Hon'ble Supreme Court in judgment *supra*, in order to invoke

extended period of limitation, something positive demonstrating conscious or deliberate withholding of information on the part of the person concerned is required to be brought on records. Similar views have been expressed by the Hon'ble Supreme Court in the case of Padmini Products Vs. CCE– 1989 (43) ELT 195 (SC.) also. I find that in the instant case the department has failed to bring on record any evidence showing conscious or deliberate attempt on the part of the Appellant to suppress material facts from the department with an intent to evade payment of duty.

8.6. It is also on record that the Appellant had filed a Declaration under erstwhile Rule 173-B of CER, 1944, wherein they had declared all the products manufactured by them including the products captively consumed i.e., Billets. The Appellant had also submitted manufacturing process along with the declaration, wherein the manufacture and captive consumption of 'billets' have been mentioned. It is not the case of the department that process of manufacture of Brass section/ profiles on job work basis differs from the process submitted along with the declaration and hence, it cannot be alleged that the Appellant had deliberately suppressed the manufacture of impugned goods at the intermediate stage.

8.7. I have also gone through a copy of OIO No. 29/Commr/2003 dated 08.10.2003 passed by the then Commissioner, Central Excise, Rajkot in Appellant's own case. I find that the Commissioner, while discussing the exemption under Notification No. 175/88-CE dated 13.05.1988 available to wrought rods and rods of brass manufactured by the Appellant, has also mentioned the manufacture of "billets" at intermediate stage. Accordingly, the Appellant is right in contending that the emergence of 'brass billet' at the intermediate stage was well known to the department.

8.8. I also find that ratio of Hon'ble Supreme Court's judgment in the case of Ugam Chand Bhandari Vs.CCE – 2004 (167) ELT 491 (SC.) and Primella Sanitary Products Pvt Ltd Vs. CCE– 2005 (184) ELT 117 (SC) is also squarely applicable in the facts and circumstances of the present case.

8.9. In view of the above, I find that the extended period of limitation under the proviso to Section 11A of the Act was not invokable for demanding central excise duty from the Appellant No. 1. Accordingly, in my considered views, the demand of central excise duty to the tune of Rs. 4,21,174/- from the Appellant No. 1 is not legally sustainable on the grounds of limitation.

9. I further find that the adjudicating authority has imposed equivalent penalty of Rs. 4,21,174/- under the provisions of Rule 25 and 26 of Central Excise Rules, 2002 read with Section 11AC of the Act on Appellant No. 1.

9.1 The Appellant has contended that Rule 25, Rule 26, and Section 11AC of the Act are independent provisions standing on different footings and that one cannot be read with other and, therefore, the impugned order, imposing composite penalty under above provisions, is unsustainable in law. The Appellant have also argued that since present matter involves interpretation of law, imposition of penalty is unsustainable in law. They have also relied upon several case laws in support of their contentions.

9.2 In this regard, I find that though in the operative portion of the impugned order, the adjudicating authority has mentioned penalty under Rule 25, Rule 26 read with Section 11AC of the Act, but in finding portion of the impugned order (Para-81), the adjudicating authority has mentioned that the Appellant is liable for penalty under Section 11AC of the Act read with Rule 25 of CER, 2002. The adjudicating authority at Para-81 of the impugned has used following words :

> *" In view of aforesaid, the noticee not only suppressed the material fact but also the same has been done with an intention to evade duty in a planned way. Therefore, the noticee are liable for penalty under Section 11AC of the said Act read with Rule 25 of Central Excise Rules, 2002. "*

It is clear from the above that the adjudicating authority has imposed penalty under Section 11AC of the Act only. However, since the demand of central excise duty itself is unsustainable on the grounds of limitation, I find that there is no grounds remaining for imposing penalty under Section 11AC of the Act and hence, the same is required to be set aside.

10. I further find that the adjudicating authority, vide impugned order, has also imposed a penalty of Rs. 1,00,000/- each on the Appellant Nos. 2 & 3 under Rules 25 and 26 of CER, 2002 read with Section 11AC of the Act.

10.1. Both the Appellants have contested the imposition of penalties mainly on the ground that in the SCN, it was proposed to impose penalty on the Appellants under Rule 25 of the CER, 2002, however, impugned order imposes penalty under Rule 25 and 26 read with Section 11AC of the Act, which is beyond the scope of SCN. They have taken similar pleas as taken by Appellant No. 1 to contend that the impugned order, imposing composite penalty under above provisions, is unsustainable in law. They further argued that Rule 25 of CER, 2002 is applicable only to producer, manufacturer, registered person of a warehouse or a registered dealer of the 'offended goods' on which duty is to be recovered and not to the Appellants who happen to be a co-noticee and have never dealt with the 'offended goods' namely 'billets'. They have also relied upon several judgments in support of their contentions.

10.2. In this regard, I find that though in the operative portion of the impugned order, the

adjudicating authority has mentioned penalty under Rule 25, Rule 26 of CER, 2002 read with Section 11AC of the Act, but in finding portion of the order (Para-83), he has mentioned that the Appellant were liable for penalty under Rule 25 of CER, 2002. The relevant Rule 25 of the CER, 2002 is reproduced below:

> ***RULE 25. Confiscation and penalty.*** *— (1) Subject to the provisions of section 11AC of the Act, if any producer, manufacturer, registered person of a warehouse or an importer who issues an invoice on which CENVAT credit can be taken or a registered dealer, -*
>
> *(a) removes any excisable goods in contravention of any of the provisions of these rules or the notifications issued under these rules; or*
>
> *(b) does not account for any excisable goods produced or manufactured or stored by him; or*
>
> *(c) engages in the manufacture, production or storage of any excisable goods without having applied for the registration certificate required under section 6 of the Act; or*
>
> *(d) contravenes any of the provisions of these rules or the notifications issued under these rules with intent to evade payment of duty,*
>
> *then, all such goods shall be liable to confiscation and the producer or manufacturer or registered person of the warehouse or an importer who issues an invoice on which CENVAT credit can be taken or a registered dealer, as the case may be, shall be liable to a penalty not exceeding the duty on the excisable goods in respect of which any contravention of the nature referred to in clause (a) or clause (b) or clause (c) or clause (d) has been committed, or five thousand rupees, whichever is greater.*
>
> *(2) An order under sub-rule (1) shall be issued by the Central Excise Officer, following the principles of natural justice.*

The above legal provisions make it clear that the penalty under above Rule can be imposed only in the cases where offence/offences under any of the i.e., in clause (a) to (d) of the Rule is committed by any producer, manufacturer, registered person of a warehouse or an importer or a registered dealer. The adjudicating authority while imposing penalty upon the Appellants, at Para 83 of the impugned order has observed as under:-

> *The Noticee no. 03 & 04 were taking benefit of Notification no. 8/2003 and then managed to send the excisable goods to the noticee and who evaded the duty on the intermediate goods for which the said noticee no. 03 & 04 were not eligible for SSI exemption as the subject goods were not the specified goods in the annexure of Notification No. 8/2003. All these units happened to be proprietary firms who actively participated in the whole planned operation of evasion. Therefore, they are liable for penalty under rule 25 of Central Excise Rule, 2002.*

It is observed that the adjudicating authority has not brought out clearly as to which of the offence/offences as mentioned in the clauses (a) to (d) of the Rule 25 of the CER, 2002 had been committed by the Appellants. The Appellant Nos. 2 & 3 had supplied raw materials i.e., Brass Scrap to the Appellant No. 1 for conversion of the same into the Brass profile/section. They had filed relevant declaration as provided under Notification No.

83/94 and No. 84/94 both dated 11.04.1994, as amended. It is not the case of the department that Brass section/profile manufactured on job work basis were not used by the Appellant No. 2 & 3 for intended purposes as provided under Notification No. 83/94 and No. 84/94 *ibid.* Further, the impugned goods i.e., Billets (weighing more than 5 kgs) were manufactured by the Appellant No.1 at intermediate stage and captively consumed for further manufacture of Brass section/profile for the Appellant No. 2 & 3 on job work basis. Thus, the Appellant 2 & 3 had not dealt with the impugned goods in any manner. Accordingly, I find that there is no justification in imposing penalty under Rule 25 upon the Appellant Nos. 2 & 3 and hence, the same is liable to be set aside and appeals filed by them are allowed accordingly.

11. The adjudicating authority vide impugned order has imposed penalty of Rs. 1,00,000/- on Appellant No. 4 under Rules 25 and 26 of CER, 2002 read with Section 11AC of the Act. The Appellant No. 4, who is a Director of the Appellant No. 1, has contested the imposition of penalty mainly on the ground that in the SCN dated 13.08.2008, it was proposed to impose penalty on the Appellant under Rule 26 of the Rules, however, impugned order imposes penalty under Rule 25 and Rule 26 read with Section 11AC of the Act, which is beyond the scope of SCN. He has taken pleas similar to other appellants to contend that imposing composite penalty under above provisions is unsustainable in law. It was further argued that there was no material whatsoever in the SCN/ impugned order to suggest that the Appellant knew or had reason to believe that the goods cleared by the company were liable to confiscation. Neither investigation nor does SCN or the adjudicating authority in the impugned order has brought out any evidence on record so as to suggest *'mens rea'* against the role played by the appellant in his individual capacity and hence penalty under rule 26 is not imposable. The Rule 26 of CER, 2002 is invocable only in a case where confiscation of excisable goods is ordered. In the present matter, there is no confiscation of any goods and therefore the impugned order imposing penalty u/r 26 is unsustainable. He has relied upon several judgments in support of his contentions.

11.1. The relevant Para 82 of the impugned order imposing penalty upon Appellant No. 4 is reproduced below:

> *"Further, Shri Milan Chandulal Dodhia who was aware of the whole operation not only played the instrumental role in whole operation but also staged the same in the above said manner. Therefore, he is liable for penalty under Rule 26."*

It is apparent that the adjudicating authority had imposed penalty under Rule 26 of the CER, 2002 upon Appellant No. 4. In this regard, the ratio of Hon'ble High Court's judgment in the case of CCE, SURAT-I Vs. P.S. SINGHVI - 2011 (271) E.L.T. 16 (Guj.) is relevant.

11.2. It is pertinent to refer relevant provisions of Rule 26, which are reproduced below:-

> RULE 26. Penalty for certain offences. — (1) Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with, any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or these rules, shall be liable to a penalty not exceeding the duty on such goods or [two thousand rupees], whichever is greater.
>
> Provided that where any proceeding for the person liable to pay duty have been concluded under clause (a) or clause (d) of sub-section (1) of section 11AC of the Act in respect of duty, interest and penalty, all proceedings in respect of penalty against other persons, if any, in the said proceedings shall also be deemed to be concluded.
>
> (2) -----

It is observed that since the demand of central excise duty from the Appellant No. 1 itself was not sustainable on the grounds of limitation as the department could not prove any malafide intention or suppression of facts on the part of the Appellant No. 1, the Appellant No. 4, as Director of the Appellant No. 1, also cannot be penalized under Rule 26 of CER, 2002. Accordingly, the penalty of Rs. 1,00,000/- imposed upon the Appellant No. 4 is also required to be set aside

12. In view of above, I set aside the impugned order and allow the appeals filed by the Appellant Nos. 1 to 4.

13. अपीलकर्ताओ द्वारा दर्ज की गई अपीलोकानिपटारा उपरोक्त तरीके से किया जाताहै।

13. The appeals filed by the Appellants are disposed off as above.

29th July, 2022

(AKHILESH KUMAR)
Commissioner (Appeals)

सत्यापित / Attested

केतन एवे
Ketan Dave
अधीक्षक (अपील)
Superintendent (Appeal)

By R.P.A.D.

To

M/s Rajhans Metal Private Limited, Plot No. 21/3, GIDC , Shankar Tekri, Jamnagar:- 361004.	मेसर्स राजहंस मेटल प्राइवेट लिमिटेड, प्लॉट नंबर 21/3, जीआईडीसी, शंकर टेकरी, जामनगर:- 361004।
M/s. P.P.Products, A-42, GIDC, Shankar Tekri, Udyognagar, Jamnagar: - 361004.	M/s. P.P.Products ए-42, जीआईडीसी, शंकर टेकरी, उद्योगनगर, जामनगर: - 361004।
M/s. Gujarat Sales & Products, Plot No. 486, GIDC, Phase-II, Dared, Jamnagar.	मेसर्स गुजरात सेल्स एंड प्रोडक्ट्स, प्लॉट नंबर 486, जीआईडीसी, फेज- II, डेयर, जामनगर।

Shri Milan Chandulal Dodhia(Director Rajhans Metals Pvt Ltd., Plot No. 21/3, GIDC , Shankar Tekri, Jamnagar:- 361004.	श्री मिलन चंदूलाल दोढिया (निदेशक राजहंस मेटल्स प्राइवेट लिमिटेड, प्लॉट नंबर 21/3, जीआईडीसी, शंकर टेकरी, जामनगर:- 361004।

प्रतिलिपि :-

1) मुख्य आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गुजरात क्षेत्र,अहमदाबाद को जानकारी हेतु।
2) प्रधान आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,राजकोटआयुक्तालय, राजकोट को आवश्यक कार्यवाही हेतु।
3) सहायक आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, मंडल- जामनगर को आवश्यक कार्यवाही हेतु।
4) गार्ड फ़ाइल।