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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2018

CORAM :

The Hon'ble Mr.JUSTICE T.S.SIVAGNANAM

AND

The Hon'ble Mrs.JUSTICE V.BHAVANI SUBBAROYAN

C.M.A.No.2859 of 2015

M/s.King Bell Apparels

.. Appellant

-vs-

The Commissioner of Central Excise,
No.1, Foulks Compound, Annai Medu,
Salem 638 001.

.. Respondent

Appeal filed under Section 35G of the Central Excise Act, 1944, against the Final Order No.41000/2015 dated 17.04.2015 on the file of Customs, Excise and Service Tax Appellate Tribunal, against the order dated 28/11/2008 and made in A.No.263, 271 to 273/2007 CESLM on the file of the Commissioner of Customs and Central Excise (Appeals) Salem-636 001 and against the order dated 28/9/2007 and made in C.No.V/52/15/54/2004 CX-Adj on the file of The Commissioner of Customs and Central Excise, Salem-636 001.

For Appellant : Mr.Akilsuresh
for Mr.K.Magesh

For Respondent : Mr.V.Sundareswaran

O R D E R

(Made by T.S.SIVAGNANAM, J.)

This appeal by the assessee is directed against the final order passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench, Chennai, in Final Order No.41000/2015 (Appeal No.E/97/2009-SM) dated 17.04.2015. The appeal was filed by the assessee against the Order-in-Appeal No.154/2008 to 157/2008 dated 28.11.2008 passed by the Commissioner of Central Excise (Appeals), Salem. The said appeal before the Commissioner of Central Excise (Appeals) was



filed challenging the Order-in-Original dated 28.09.2007 passed by Additional Commissioner of Central Excise, Salem. By the said order, the Adjudicating Authority confirmed the demand of Cenvat duty of Rs.34,72,714/- being the duty involved on the clearances of final products from 16.05.2003 to 10.07.2004, under Section 11A (2) of the Central Excise Act, 1944 (hereinafter referred to as 'the Act'). The Adjudicating Authority ordered appropriation of Rs.13,11,900/- paid by the assessee under various challans towards part of duty, which was confirmed as stated supra. Penalty under Section 11AC of the Act was imposed on the assessee and there was a demand of interest under Section 11AB of the Act. Apart from the duty liability, penalty and interest, a personal penalty was imposed on the Managing Partners, which, of course, were set aside and are not subject matter of this appeal.

2.The above appeal has been admitted on the following substantial question of law, vide order dated 08.01.2016:

"Whether on facts and in the circumstances of the case, the respondent was right in invoking extended period of limitation under Section 11A of the Central Excise Act and imposition of penalty under Section 11AC when all relevant information were within the knowledge of the department from 02.12.2003 ?"

3.During the course of arguments, learned counsel appearing for the assessee submitted that the assessee may be permitted to raise one more question of law revolving on the legal issue and therefore, we heard the learned counsel for the assessee on the said contention as well as the learned standing counsel for the respondent and in addition to the above referred question, the following substantial question of law is also framed for consideration:

"2.Whether in the facts and circumstances of the case, the invocation No.30/2004-CE dated 09.07.2004 exempting the excisable goods dealt by the assessee would have retrospective effect though such exemption was withdrawn vide Circular No.703/19/2003-CCE dated 25.03.2003, which withdrew exemption on the products dealt with by the assessee with effect from 01.04.2003 ?"

4.The assessee is a manufacturer of cotton yarn dyed woven fabrics falling under Chapter Head 52.07 of First Schedule to the Central Excise Tariff Act, 1985. They had manufactured woven fabrics and cleared without payment of duty, without following Central Excise procedures and without filing returns and also by not remitting Central Excise duty, which they had collected from customers through their invoices in contravention of the Rules. On 02.12.2003, based on the intelligence



gathered, the officers of the department visited the assessee's factory and during such visit, it was found that the assessee did not maintain any central excise records pertaining to the production and clearance of yarn dyed woven fabrics of cotton nor have they filed central excise returns to the department. Further, it was found that they did not remit the duties of excise collected from their customers and the duties so collected to be paid to the Government worked out to Rs.34,72,714/- for the period from 16.05.2003 to 10.07.2004. Thus, the department opined that the assessee has not only manufactured and cleared cotton dyed woven fabrics without payment of duty, but also retained the excise duty so collected therefrom from their customers. Statements of the Managing Partner were recorded on 02.12.2003 and another statement on 11.12.2006 and a show cause notice dated 12.02.2007 was issued calling upon the assessee to explain as to why the extended period under proviso to sub-section (1) of Section 11 A of the Act should not be invoked and why the duty amount should not be collected along with interest and penalty.

5.The assessee filed their reply dated 07.04.2007 stating that they had no intention to evade payment of duty and had it been so, they would not have obtained central excise registration on 16.05.2003. Further, it is submitted that when textile material was brought under the excise fold, there was protest from the trade and some associations assured its members that the levy of duty will be withdrawn and that they were waiting for some time and in the absence of positive indication for withdrawal of levy, they obtained registration and commenced sales activities from 16.05.2003 and having obtained certificate, they were fully aware of the liabilities and on account of various factors which the assessee had to undergo and the financial crunch, they had sent a letter on 03.12.2003 and paid a sum of Rs.2 lakhs and effected payments in instalments up to the year 2005 to the tune of Rs.11 lakhs. Further, they have submitted that the assessee has Cenvat credit to the tune of Rs.21,58,496/- and if this is adjusted as against the duty liability, the balance will be only Rs.2,11,900/- and the same was also paid on 28.12.2006.

6.The Adjudicating Authority, after considering the facts and circumstances of the case, confirmed the proposal in the show cause notice by passing Order-in-Original dated 28.09.2007. While doing so, the Cenvat credit which was claimed by the assessee, was also denied on the ground that no records were maintained. The assessee was on appeal as against the said order and the Appellate Authority accepted the case of the assessee so far as the eligibility of Cenvat credit to the tune of Rs.17,76,563/- as against the claim made by the assessee to the tune of Rs.21,58,496/- and only to that extent, relief was



granted by the Appellate Authority vide its order dated 28.11.2008 and in other respects, it was confirmed. The assessee carried the matter before the Tribunal, which, by the impugned order dated 17.04.2015, has dismissed the same.

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7. Heard Mr. Akilsuresh, learned counsel appearing for the appellant-assessee and Mr. Sundareswaren, learned Standing Counsel appearing for the Revenue.

8. We propose to consider the new substantial question of law framed for consideration as to whether Notification No. 30/04 CE dated 09.07.2004 would be retrospective in nature. The contention, that the notification re-instituting the exemption with effect from 09.07.2004 would have retrospective effect stems from the decision of the Hon'ble Supreme Court in the case of WPIL vs. Central Excise, Meerut, (2005) 181 ELT 359 (SC). Learned counsel for the assessee would contend that when there is a withdrawal of exemption and subsequently, there is re-institution, such notification should date back to the date of withdrawal of the original notification.

9. We have perused the decision in the case of WPIL, supra. In the said case, with a view to reducing the special exemption notifications and consolidating various exemption notifications, in 1994, the Government of India rescinded 389 notifications with effect from 01.03.1994 and re-issued a consolidated notification incorporating earlier notifications vide Notification No. 46/94 dated 01.03.1994. In the said notification, power driven pumps were shown as an exempted item and due to inadvertence, parts of power driven pumps used in manufacture of pumps within the factory, which were all along exempted from 1978, were omitted. The omission having been brought to the notice of the Government, the Government was satisfied and amended the Notification No. 46/94 dated 01.03.1994 by issuing Notification No. 95/94 dated 25.04.1994 correcting the mistake and clarifying the position that parts of power driven pumps which were used in manufacture of power driven pumps would also be exempted. Therefore, the contention was that, that Notification No. 95/94 dated 25.04.1994 was, thus, merely clarificatory in nature and an obvious error or omission which remained while issuing Notification No. 46/94 dated 01.03.1994 was rectified by Notification No. 95/94 dated 25.04.1994 and hence, it was retrospective in operation. The Hon'ble Supreme Court accepted the contention raised by the assessee noting that in view of the consistent policy of the Government exempting parts of power driven pumps used in the factory within the factory premises, it could not be said that while issuing Notification No. 46/94 dated 01.03.1994, exemption in respect of



the said item which was operative was either withdrawn or revoked and the action was taken only with a view to rescind several notifications by issuing composite notification and the policy remained as it was and therefore, the withdrawal Notification No.95/94 dated 25.04.1994 was not a new notification granting exemption for the first time in respect of parts of power driven pumps, but it has clarified the position and made the position explicit which was implicit.

10. In the case before us, Circular No.703/19/2003 dated 25.03.2003 was issued by the Government of India stating that measures like withdrawal of deemed credit, removal of specific duties and removal of exemptions including SSI exemptions on textiles and textile articles, would come into effect from 01.04.2003. The effective rate of duty of the goods which were dealt with by the assessee were stipulated in Notification No.29/2004-CE dated 09.07.2004. Thus, the withdrawal of exemption of deemed credit on the textiles and textile articles came into effect from 01.04.2003. The Government, by notification dated 09.07.2004 in Notification No.30/2004-CE, exempted the excisable goods of description specified in column (3) of the Table in the said notification falling within the Chapter, heading no. and sub-heading no. of the First Schedule to the Central Excise Tariff Act, 1985, from the whole of the duty of excise leviable thereon under the Act. Thus, by virtue of Notification No.30/2004, exemption which was earlier withdrawn was once again granted.

11. The question would be whether the Notification dated 09.07.2004 in No.30/2004 would tantamount to re-institution of earlier withdrawal notification. Admittedly, during the period in question, that is, between 16.05.2003 and 10.07.2004, the goods dealt with by the assessee were excisable goods. The argument of the learned counsel for the assessee is largely based upon the decision of the Hon'ble Supreme Court in WPIL's case, supra. In the preceding paragraphs, we have indicated the factual position and we find that the decision in WPIL's case can have no application to the facts of the present case, because in the said case, 389 notifications were rescinded and on the same day, consolidated notification was issued. However, while issuing consolidated notification, a mistake had occurred wherein the parts of power driven pumps were omitted. Once this was brought to the notice of the Government of India, fresh notification was issued which was merely clarificatory in nature and the clarificatory notification was not a new notification, but only clarified the position of exemption which was already in existence. However, in the case on hand, the notification dated 09.07.2004 is neither clarificatory nor explanatory of



what is implicit, but a new notification and cannot have retrospective effect. Thus, the substantial question of law no.2 framed above is answered against the assessee.

12. Coming to the first question of law, the learned counsel for the assessee would contend that the invocation of extended period of limitation under Section 11A of the Act and imposition of penalty under Section 11AC of the Act was incorrect, when all relevant information were within the knowledge of the department from 02.12.2003. The learned counsel placed reliance on the decision in the case of AP Steels vs. Commissioner of Central Excise, [2017 (355) ELT 6 (Mad.)] and the decision of the Hon'ble Supreme Court in the case of Commissioner vs. Gohil Packaging P. Ltd., [2017 (349) ELT A87 (SC)] as also the decision of a Division Bench of this Court in the case of V.N.K. Menon & Co. vs. CESTAT, Chennai, [2015 (323) ELT 524 (Mad.)].

13. The learned standing counsel appearing for the Revenue contended that the issue raised by the assessee was elaborately dealt with by a Division Bench of the High Court of Gujarat in the case of Commissioner of Central Excise, Surat vs. Neminath Fabrics Pvt. Ltd., [2010 (256) ELT 369 (Guj.)] and the said decision is the direct answer to the contention advanced by the learned counsel for the assessee. Further, it is submitted that the decision in the case of Principal Commissioner of Service Tax, Delhi vs. Tops Security Ltd., [2016 (41) STR 612 (Del.)], had in-depth considered the identical issue arising under Section 78 of Finance Act, 1994, which is in pari materia with Section 11AC of the Act and held against the assessee. The factual position has been pointed out by us in the preceding paragraphs. The question would be as to whether the extended period of limitation could have been invoked and as to whether the assessee should have been given the benefit reduced penalty of 25%. Identical issue arose for consideration in the case of Top Security Ltd., (supra) and the question which was framed for consideration was 'whether the Tribunal was justified in granting the respondent assessee therein the benefit of payment of reduced penalty to the extent of 25% in terms of 3rd proviso to Section 78(1) of the Finance Act, 1994, which is in pari materia with the second proviso to Section 11AC of the Act'. At this juncture, it will be beneficial to refer to Section 11AC as it stood at the relevant time and the same reads as follows:

"11AC. Penalty for short-levy or non-levy of duty in certain case. - Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded by reasons of fraud, collusion or any wilful misstatement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as



determined under sub-section (2) of section 11A, shall also be liable to pay a penalty equal to the duty so determined.

Provided that where such duty as determined under sub-section (2) of section 11A, and the interest payable thereon under section 11AB, is paid within thirty days from the date of communication of the order of the Central Excise Officer determining such duty, the amount of penalty liable to be paid by such person under this section be twenty-five per cent of the duty so determined.

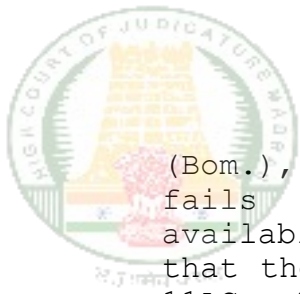
Provided further that the benefit of reduced penalty under the first proviso shall be available if the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso.

Provided ...

Provided ... "

14. In the aforesaid case, the Division Bench considered the statutory provisions, the decision of the Delhi High Court in the case of K.P. Pouches (P) Ltd. vs. Union of India, [2008 (228) ELT 31 (Del.)] as well as the Circular issued by the Central Board of Excise and Customs dated 22.05.2008 and held that benefit of 25% penalty is applicable only when the assessee has paid the duty, reduced penalty and interest within 30 days of the communication of the order passed by the Adjudicating Authority and only where penalty was enhanced at the appellate stage that in case of the 25% of the differential amount, the penalty amount can be paid within 30 days of the order and not otherwise.

15. The Court took note of the decision in the case of Sri Sai Enterprises vs. Commissioner of Central Excise, [2013 (288) ELT 40 (Del.)], where the assessee failed to make payment of the service tax and interest but nevertheless sought to avail the benefit of the reduced penalty in terms of the proviso to section 11AC of the Act and the Court distinguished the earlier decision in K.P. Pouches (P) Ltd. case, supra, and held that it was clear from the conduct of the assessee that he never wanted or showed any inclination to pay the duty or the interest and was throughout contesting the order-in-original on merits and in case, the assessee had any grievance with regard to non-compliance of Section 11AC, the grievance should have been raised at the earliest opportunity and the appellant should have deposited the duty amount and therefore, the decision in K.P. Pouches case, supra, has been limited to a situation where the entire excise duty leviable has been paid upfront by the assessee even before issuance of show cause notice. Further, the Court took note of the decision of the Bombay High Court in CCE., Raigad vs. Castrol India Ltd., [2012 (286) ELT 194



(Bom.), wherein it was held that if the Adjudicating Authority fails to make a reference in its order regarding the availability of paying 25% penalty, the assessee cannot agitate that there is violation of the statutory provisions contained in 11AC of the Act and it will not be open to the appellate authority or the Courts to permit the assessee to pay 25% penalty beyond the time prescribed under Section 11AC of the Act. Ultimately, the Court held that the option of 25% penalty cannot be made available to the assessee at the belated stage. The relevant portion of the judgment reads thus:

"21.To round up the discussion of the case law on Section 11AC of the CE Act, the pre-dominant judicial view as evidenced by the decisions of the High Courts of Bombay, Allahabad and this Court is that, notwithstanding the circular requiring an adjudicating authority to indicate in the adjudication order the option available to an assessee of paying reduced penalty, that option cannot be made available at the appellate stage by permitting the assessee to pay the reduced penalty within 30 days of the order of the appellate authority.

22...

23.It appears to the Court that the very object of extending to an assessee the option of availing the benefit of payment of reduced penalty in terms of the second proviso to Section 78(1) of the Finance Act, 1994 was to provide an incentive for prompt payment of the service tax and interest that it is due. When an assessee does not wish to contest the service tax liability or even when it wishes to contest such liability, but is prepared to pay upfront the service tax and interest without prejudice to its rights and contentions, the statute provides an option of payment of reduced penalty to the extent of 25% of the service tax. This is, of course, subject to payment of not only the service tax and interest but also the reduced penalty within 30 days of the "communication of the order" of the adjudicating authority."

16.In the light of the above decision, the plea raised by the assessee that they should have been granted the opportunity to pay 25% is unacceptable on the facts of the case.

17.Next we move on to the question as to whether the extended period of limitation could have been invoked. This very issue has been answered in the decision in Neminath Fabrics Pvt. Ltd. (supra) by the High Court of Gujarat. The question which was framed for consideration was 'whether the Tribunal was justified in importing the concept of knowledge in the



provisions of Section 11A of the Central Excise Act, 1944 read with sub-section (1) and the proviso thereto'.

18. Learned counsel for the assessee before us contended that the department had knowledge of the entire matter as early as in December, 2003, when they had made an inspection of the factory. However, show cause notice was issued only in the year 2007 and the extended period could not have been invoked in the instant case. The argument advanced by the learned counsel for the assessee before us is identical to that of the argument which was advanced before the Gujarat High Court in Neminath Fabrics Pvt. Ltd., supra. The Court repelled the contentions on the following lines:

"10. Section 11A of the Central Excise Act, 1944 in so far as the same is relevant for the present purpose reads thus:

11A. Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded. - (1) When any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, whether or not such non-levy or non-payment, short-levy or short payment or erroneous refund, as the case may be, was on the basis of any approval, acceptance or assessment relating to the rate of duty on or valuation of excisable goods under any other provisions of this Act or the rules made thereunder, a Central Excise Officer may, within one year from the relevant date, serve notice on the persons chargeable with the duty which has not been levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

Provided that where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, by such person or his agent, the provisions of this sub-section shall have effect, as if for the words one year, the words, five years were substituted :

Explanation. - Where the service of the notice is stayed by an order of a Court, the period of



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such stay shall be excluded in computing the aforesaid period of [one year] or five years, as the case may be .

(1A) xxxxxxxx.

xxxxxxx.

(3) For the purposes of this section -

(i) refund includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(ii) relevant date means,-

(a) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid -

(A) where under the rules made under this Act a periodical return, showing particulars of the duty paid on the excisable goods removed during the period to which the said return relates, is to be filed by a manufacturer or a producer or a licensee of a warehouse, as the case may be, the date on which such return is so filed;

(B) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules;

(C) in any other case, the date on which the duty is to be paid under this Act or the rules made thereunder;

(b) in a case where duty of excise is provisionally assessed under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(c) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund.

11. A plain reading of sub-section (1) of section 11A of the Act indicates that the provision is applicable in a case where any duty of excise has either not been levied/paid or has been short levied/short paid, or wrongly refunded, regardless of the fact that such non levy etc. is on the basis of any approval, acceptance



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or assessment relating to the rate of duty or valuation under any of the provisions of the Act or Rules thereunder and at that stage it would be open to the Central Excise Officer, in exercise of his discretion to serve the show cause notice on the person chargeable to such duty within one year from the relevant date.

12. The Proviso under the said sub-section stipulates that in case of such non levy, etc. of duty which is by reason of fraud, collusion, or any mis-statement or suppression of facts, or contravention of any provisions of the Act or the rules made thereunder, the provisions of sub-section (1) of section 11A of the Act shall have effect as if the words one year have been substituted by the words five years .

13. The Explanation which follows stipulates that where service of notice has been stayed by an order of a Court, the period of such stay shall be excluded from computing the aforesaid period of one year or five years, as the case may be.

14. Thus the scheme that unfolds is that in case of non levy where there is no fraud, collusion, etc., it is open to the Central Excise Officer to issue a show cause notice for recovery of duty of excise which has not been levied, etc. The show cause notice for recovery has to be served within one year from the relevant date. However, where fraud, collusion, etc., stands established the period within which the show cause notice has to be served stands enlarged by substitution of the words one year by the words five years . In other words the show cause notice for recovery of such duty of excise not levied etc., can be served within five years from the relevant date.

15. To put it differently, the proviso merely provides for a situation whereunder the provisions of sub-section (1) are recast by the legislature itself extending the period within which the show cause notice for recovery of duty of excise not levied etc. gets enlarged. This position becomes clear when one reads the Explanation in the said sub-section which only says that the period stated as to service of notice shall be excluded in computing the aforesaid period of one year or five years as the case may be.

16. The termini from which the period of one year or five years has to be computed is the relevant date which has been defined in sub-section (3)(ii) of section 11A of the Act. A plain reading of the said definition shows that the concept of knowledge by the departmental authority is entirely absent. Hence, if



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one imports such concept in sub-section (1) of section 11A of the Act or the proviso thereunder it would tantamount to rewriting the statutory provision and no canon of interpretation permits such an exercise by any Court. If it is not open to the superior court to either add or substitute words in a statute such right cannot be available to a statutory Tribunal.

17. The proviso cannot be read to mean that because there is knowledge the suppression which stands established disappears. Similarly the concept of reasonable period of limitation which is sought to be read into the provision by some of the orders of the Tribunal also cannot be permitted in law when the statute itself has provided for a fixed period of limitation. It is equally well settled that it is not open to the Court while reading a provision to either rewrite the period of limitation or curtail the prescribed period of limitation.

18. The Proviso comes into play only when suppression etc. is established or stands admitted. It would differ from a case where fraud, etc. are merely alleged and are disputed by an assessee. Hence, by no stretch of imagination the concept of knowledge can be read into the provisions because that would tantamount to rendering the defined term relevant date nugatory and such an interpretation is not permissible.

19. The language employed in the proviso to sub-section (1) of section 11A, is clear and unambiguous and makes it abundantly clear that moment there is non-levy or short levy etc. of central excise duty with intention to evade payment of duty for any of the reasons specified thereunder, the proviso would come into operation and the period of limitation would stand extended from one year to five years. This is the only requirement of the provision. Once it is found that the ingredients of the proviso are satisfied, all that has to be seen as to what is the relevant date and as to whether the show cause notice has been served within a period of five years therefrom.

20. Thus, what has been prescribed under the statute is that upon the reasons stipulated under the proviso being satisfied, the period of limitation for service of show cause notice under sub-section (1) of section 11A, stands extended to five years from the relevant date. The period cannot by reason of any decision of a



required to do so and particularly, if the assessee had collected excise duty, he is bound to remit the duty to the department and cannot retain the same and then contend that due to financial difficulty, he could not remit the same and had remitted a portion of the same in instalments. The factual scenario in the instant case disentitles the assessee for any remedy.

22.Further, it is submitted that the Adjudicating Authority has erroneously denied the Cenvat credit and the assessee was able to succeed only before the Appellate Authority. In our view, the assessee did not file any return and did not maintain any records. Therefore, for reasons assigned by the original authority, the credit was rightly denied. However, the assessee has partially succeeded before the Appellate Authority and as against the said finding, the department has not filed an appeal. However, we find that this can, in no way, advance the case of the assessee, especially in the fact situation which have been stated above.

23.Learned counsel for the assessee referred to the decision of the Hon'ble Supreme Court in Gohil Packaging Ltd., supra. We find that in the said decision, the Hon'ble Supreme Court has stated the legal position and in the preceding paragraphs, we have held how the assessee is not entitled for the payment of 25% of the duty.

24.Thus, for all the above reasons, the first substantial question of law is answered against the assessee and in favour of the Revenue.

25.In the result, the appeal fails and the same is dismissed answering both the substantial questions of law against the assessee and in favour of the Revenue. No costs.

Sd/-

Assistant Registrar(CS IX)

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Sub Assistant Registrar



1.The Asst. Registrar,
CESTAT, Chennai.

2.The Commissioner of Customs and Central
Excise (Appeals), Salem.

3.The Additional Commissioner of
Central Excise, Salem.

4.The Customs Excise and
Service Tax Appellate Tribunal.

+1cc to Mr.Muthu Venkataraman, Advocate Sr.64844

+1cc to Mr.V.Sundareswaran, Advocate Sr.65349

C.M.A.No.2859 of 2015

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