

464
7-9-2020
S.P.

S-384

R-

ANNEXURE – A

FORM FOR SEEKING THE INFORMATION UNDER SECTION 6 OF THE RIGHT TO INFORMATION ACT, 2005.

To,
The Central Public Information Officer
O/o the Commissioner of Central Excise & Service Tax
Ahmedabad –III
Custom House, 2nd Floor
Opp: Old Gujarat High Court
Navrangpura, Ahmedabad
Gujarat -380009

Sub : Application for seeking Information u/s 6 of the Right to Information Act, 2005 and payment of prescribed fees – Reg.

Sir,

I seek the following information under section 6 of the 'Right to Information Act, 2005' and the details of the payment of prescribed fees are given below:-

1	Mode of payment	Cash/DD/Banker's cheque/Indian Postal Order
2.	Details of DD/Bankers cheque/ challan No. & Date	Indian Postal Order affixed.
3.	Amount paid (evidence enclosed)	Rs. 20/-
4.	Name and Address of the applicant or the address to which information is to be sent	Tijarat Ali Khan M/s. Borsad Tobacco Co. Pvt. Ltd. Nirmal, 21 st Floor Nariman Point Mumbai 400021
5.	Phone No.	98204915447
6.	E-mail	khan@sopariwala.com
7.	Details of Information sought (please annexe extra page if space below is inadequate).	As per Annexure – "1" hereto.


APPLICANT

STATION :Mumbai
DATE : 04-09-2020

ANNEXURE – 1

1. That the Applicant is a Citizen of India.
2. That, the following information/documents may please be provided to the Applicant as per the provisions of RTI Act, 2005-
 - (i) A copy of the decision concerning review, of Final Order No. A/10979-10985/2019 dated 04.06.2019, passed by the CESTAT, Ahmedabad, in the matter of M/s. Borsad Tobacco Co. Pvt. Ltd. v/s CCE & ST, Ahmedabad-III, along with file notings for consideration of such review along with copy of said decision.
 - (ii) File Notings relating to consideration of the Instruction dated 22.08.2019, issued by Central Board of Indirect Taxes & Customs (CBIC) regarding monetary limit of Rs.2 Crores for filing of Appeal before the Hon'ble Supreme Court, particularly in the light of the fact that each of the demand, impugned in the appeal, works out to less than Rs.2 Crores, which led to the issuance of Final Order dated 04.06.2019 by CESTAT, Ahmedabad.
 - (iii) A copy of the recommendation, if any, to comply with the said Instruction dated 22.08.2019, issued by CBIC, and file notings recording consideration of such recommendation
3. It may please be noted that in terms of sub-section (2) of Section 6 of the Right to Information Act, 2005, no reasons are required to be furnished by the Applicant for seeking the above information, material and documents.


 [_____]
 APPLICANT

STATION :Mumbai
 DATE: 04-09-2020

केंद्रीय वस्तु, सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्तालय
**OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL
EXCISE GANDHINAGAR**

सीमा शुल्क भवन, आकाशवाणी के पास, नवरंगपुरा,
CUSTOM HOUSE, NEAR ALL INDIA RADIO, NAVRANGPURA,
अहमदाबाद **AHMEDABAD-380009**

#ApprovedDate#

सेवा में,

सहायक आयुक्त (आर.आर.ऐ) अनुभाग, मुख्यालय
केंद्रीय वस्तु सेवा कर एवं केंद्रीय उत्पाद शुल्क,
गांधीनगर आयुक्तालय

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री तिजारतअली खान, मैर्सस
बोरसद तम्बाकू सहयोगी प्राइवेट लिमिटेड, निर्मल,21st मंजल, मुबई
पिनकोड:-400021 द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र भेजने -
के बारे में ।

श्री तिजारत अली खान, मैर्सस बोरसद तम्बाकू सहयोगी प्राइवेट लिमिटेड,
निर्मल,21st मंजल, नरेमन पॉइंट, मुबई पिनकोड:- 400021 ने सूचना का अधिकार
अधिनियम, 2005 के तहत अपना आवेदन पत्र आयुक्त का कार्यालय, केंद्रीय वस्तु सेवा कर
एवं केंद्रीय उत्पादशुल्क, गांधीनगर के सहायक आयुक्त(सी.पी. आई.ओ) गांधीनगर मुख्यालय
को लोक सूचना का अधिकार अधिनियम, 2005 के तहत प्रेषित किया हैं।

श्री तिजारतअली खान, मैर्सस बोरसद तम्बाकू सहयोगी प्राइवेट लिमिटेड द्वारा मांगी
गई जानकारी सहायक आयुक्त, केंद्रीय वस्तु सेवा कर एवं केंद्रीय उत्पाद शुल्क(आर.आर.ऐ)
मुख्यालय से संबंधित है।

कृपया इस सन्धर्भ मे मुख्यालय के उपरोक्त अनुभाग से निवेदन है की वो अपना जवाब
इस कार्यालय (सूचना का अधिकार कार्यालय) मे यथाशीघ्र भेजने की कृपा करे ताकि
इसका जवाब समय से आवेदक को भेजा जा सके

I/110028/2020

यह पत्र, इस आयुक्त का कार्यालय,केंद्रीय वस्तु, सेवा कर एवं केंद्रीय उत्पाद शुल्क,गांधीनगर आयुक्तालय को दिनांक 10.09.2020 को प्राप्त हुआ है ।

भवदीय

संलग्न:-ऊपर बताए अनुसार ।

सहायक आयुक्त(सूचना का अधिकार),
केंद्रीय वस्तु सेवा कर एवं केंद्रीय उत्पाद शुल्क

गांधीनगर आयुक्तालय ।



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357427/2020/Tech-O/o Commr-CGST-Gandhinagar

From : Shiji Vinay (rra.cgstgnr@gov.in)
To : udaykumarmd.g018801@gov.in
Cc :
Subject : Fwd: RTI Application of Mr. Tijarat Ali Khan
Date : 18/09/2020 06:24:24

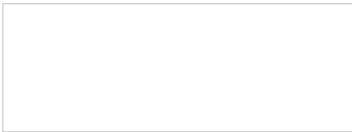
From: "Shiji Vinay" <rra.cgstgnr@gov.in>
To: "Udaykumar Manilal Dhanek" <udaykumarmd.g018801@gov.in>
Sent: Monday, September 14, 2020 4:10:43 PM
Subject: Fwd: RTI Application of Mr. Tijarat Ali Khan

Sir,
Please refer to your E-mail dated 10.09.2020 on the above mentioned subject. Accordingly, please find attached herewith letter along with its enclosure dated 14.09.2020 issued by the AC (RRA), HQ for information and necessary action at your end, please.

With regards,
RRA, CGST, Gandhinagar

From: noreply-cbic2@nic.in
To: "rra cgstgnr" <rra.cgstgnr@gov.in>
Sent: Friday, September 11, 2020 11:26:11 AM
Subject: RTI Application of Mr. Tijarat Ali Khan

Sir, Please find the attachment and do the needful. Regards Superintendent (RTI) CGST & C.Ex. Gandhinagar



 <p>सत्यमेव जयते</p>	<p>OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR 5th FLOOR, MRIDUL TOWER, ASHRAM ROAD NEAR BATA SHOWROOM, AHMEDABAD – 380009. Tel/Fax: 079-26582269 Email: rracex_3@rediffmail.com</p>	
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F No.IV/16-01/RRA/RTI/2020-21

Date: 14.09.2020

MOST URGET / RTI MATTER

To
The Assistant Commissione,(RTI)
CGST & Central Excise,
Gandhinagar Commissionerate

Sir,

Sub: : RTI Application of Mr. Tijarat Ali Khan M/r.

Please refer to your office E-mail dated 10.09.2020 on the above mentioned subject.

In this connection, point-wise compliance of RTI application is as under:

1. Decision letter F.No.IV/16-109/OIO/RRA/18-19 dated 24.06.2019 regarding review of CESTAT's Final Order No.A/10979-10985/2019 dated 04.06.2019, in the case of M/s. Borsad Toabcco Co. Pvt Ltd. alongwith file noting enclosed.
2. Pertains to Legal Section, HQ, CGST & Central Excise, Gandhinagar Commissionerate.
3. Pertains to Legal Section, HQ, CGST & Central Excise, Gandhinagar Commissionerate.

Further, aspect of providing file noting may please be examined in light of the provisions under Right to information Act, 2005 before providing the above said documents to the applicant.

Yours faithfully,

Encl: as above

(Manoj Kumar Sharma)
Assistant Commissioner (RRA)
Central GST & Central Excise,
Gandhinagar Commissionerate



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GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
OFFICE OF THE PR. COMMISSIONER OF
CENTRAL GST & C.EXCISE, GANDHINAGAR

5TH Floor, Mridul Towers, Ashram Road, Ahmedabad-380009
 Tel/Fax: 079-26582269 Email: rracex_3@rediffmail.com

F.No. IV/16-109/OIO/RRA/18-19

Date: 24.06.2019

TIME BOUND MATTER/ MOST URGENT/SC MATTER
(THROUGH SPL. MESSANGER)

To

The Joint Secretary (Review),
 Central Board of Indirect Taxes & Customs,
 HUDCO VISHAL Building,
 B-Wing, Bhikaji Cama Place, R.K. Puram
 New Delhi-110 066



Sir,

Subject: Filing of appeal before the Hon'ble Supreme Court of India against CESTAT Final Order No. A/10979-10985/2019, dated 04.06.2019 in Appeals No. E/10483/2018, in the case of M/s. Borsad Tobacco Co. Pvt. Ltd. -m/r.

Please find enclosed herewith certified copy of above cited CESTAT order and other relevant documents pertaining to the matter in the case of M/s. Borsad Tobacco Co. Pvt. Ltd., Village - Lalpur, Post- Savgad, Opp- Apsara Hotel, Vijapur, Himmatnagar Highway, Tal-Himmatnagar, Distt-Sabarkantha, Gujarat. The Hon'ble CESTAT vide Final Order No. A/10979-10985/2019, dated 04.06.2019 has decided the appeal filed by assessee against OIO No. AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017. The Hon'ble CESTAT allowed the appeal filed by the assessee holding that the applicant is not liable for tax and thus, set aside the OIO.

2. The brief facts of the case is that M/s. Borsad Tobacco Co. Pvt. Ltd. (M/s.BTCPL) was found to be engaged in manufacture and clearance of excisable product i.e. Snuff / Manufactured Tobacco falling under Chapter 24 of the Central Excise Tariff Act, 1985 and were exclusively engaged in the manufacture and clearance of excisable product viz. AFZAL brand Snuff Tobacco products without payment of duty and the unit was also not registered under the provisions of Central Excise Act, 1944. 1152 bags of Afzal Brand Snuff Tobacco, the so called Tobacco Powder, and certain raw materials i.e. Raw Tobacco, tobacco "Dakhra", Color, Katha, empty bags bearing "AFZAL (Reg.) & Best quality Snuff Tobacco" were found lying in the premises. The stock of the goods available in the factory premises was recorded in the panchnama dated 27 & 28.10.2007. The samples of the said 'AFZAL' (Reg.) Brand Snuff Tobacco and so called Tobacco Powder were also drawn the said panchnama dated 27 & 28.10.2007. Further, it is stated that the goods lying in the premises, were actually Afzal Brand Snuff Tobacco; that all the said goods were manufactured by M/s Borsad Tobacco Co. Pvt. Ltd. and were intended for clearance in violation of Central Excise Act / Central Excise Rules. Therefore, the said finished goods were confiscated by the Central Excise officers.

3. The two samples i.e. (i) 'Afzal (Regd.) Snuff Tobacco' and (ii) Tobacco Powder withdrawn from the premises of M/s BTCPL, Lalpur vide panchnama dated 27 & 28.10.2007 were sent to the Chemical Examiner, Vadodara on 25.1.2008 for testing. The Chemical Examiner, Vadodara, vide his letters RCL/AH/Prev./49/1173 dated 28.3.2008, issued from file No. Tobacco Powder/Sr. No.2/Afzal brand snuff Tobacco, furnished the following report:

"The sample is in the form of coarse brown powder. It is other than Snuff. The Sample U/R may be considered as manufactured Tobacco"

and also vide his letter No. RCL/AH/Prev./48/1174 dated 28.3.2008, issued from file Tobacco/Sr. No. 2/Tobacco Powder, the Chemical Examiner, Vadodara furnished the following report:

"The sample is in the form of brown powder. It is other than Snuff. The Sample U/R may be considered as manufactured Tobacco"

4. Further, the Chemical Examiner, CECL, Vadodara, vide his letter F. No. RCL/AH/Prev/48-49/08-09 dated 22.04.2008, communicated the ingredients in the both samples of manufactured tobacco. The report is reproduced as under:
 1. *Afzal Brand Snuff Tobacco : The sample mainly contains Tobacco powder and in smaller quantities **Calcium Oxide (CaO), Katha, flavouing agents.***
 2. *Tobacco powder: The sample mainly contains Tobacco powder and in smaller quantities **Calcium Oxide (CaO), Katha, flavouing agents.***
The samples u/r are not showing the presence of any foreign substances in the observations and tests conducted."
5. Accordingly, based on the detailed investigation show cause notices for seizure portion vide F. No. V.24/15-140/OFF/OA/08-09 dated 25.04.2008 & for demand portion vide F. No. V.24/15-3/OFF/OA/2010 dated 28.04.2010 was issued to the assessee.
6. The show cause notice dated 25.04.2008 for seizure portion was adjudicated by the Commissioner, Central Excise, Ahmedabad-III vide his OIO no. 76/Commissioner/2008 dated 5.1.2009, wherein the adjudicating authority ordered for confiscation of 1152 Bags x 50 kgs =57600 Kgs seized goods, valued at Rs.28,80,000/- with an option of redemption fine of Rs.7,00,000/- and also confirmed the demand of **Rs.19,57,824/-** on seized goods with interest and imposed penalties.
7. Further, the show cause notice dated 28.04.2010, for demand portion was decided wherein the adjudicating authority vide OIO No. AHM-CEX-003-COMMR-013-13 dated 07.03.2013 Ordered for classification of goods viz. 'Afzal Brand Snuff Tobacco' under the Chapter Sub-Heading No.2403 99 10 of CEA, 1985 and confirmed the demand of **Rs.1,90,38,063/-** with interest and penalties.
8. Subsequently, appeals filed against these OIOs dated 05.01.2009 and 07.03.2013 were allowed by Hon'ble Tribunal vide Order No. A/10749 to 10755/WZB/AHD/2013 dated 10.06.2013 and Order No. A/10827 to 10833/WZB/AHD/2013 dated 11.07.2013 respectively and remanded the matter back to adjudicating authority with a direction to reconsider the issue alongwith the issue of classification after the retest of samples.
9. Following the Tribunal's direction, the 2 samples viz. (i) Afzal (Regd) Brand Snuff Tobacco and (ii) Tobacco Powder, which had been drawn under regular panchnama dated 27.10.2007, were forwarded to the Chemical Examiner, Central Revenue Control Laboratory (CRCL), New Delhi for re-test to ascertain 'Whether the sample is Snuff of preparation containing Snuff and Whether the sample is a manufactured tobacco or otherwise?'
10. However, the Joint Director, Central Revenue Control Laboratory (CRCL), New Delhi vide letter C. No. 24-C. Ex/C-2/2016-17 dated 18.10.2016 stated that 'Tobacco is a natural plant product. As per literature available the shelf life of Snuff/Tobacco depend on how it is stored. It should be kept in airtight container until opened and then store in the refrigerator, in the dark. It should last upto two years if the seal is left intact'. He accordingly, returned both the samples stating that for samples under reference, nine years has already been

passed from the date of drawl. Hence samples under reference are returned herewith untested (as such)".

11. In view of the above facts, the matter was taken up for de-novo adjudication and the Commissioner, then Central Excise, Ahmedabad-III (Now CGST&CE, Gandhinagar), had adjudicated the matter vide OIO No.AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017 observing that as per the letter of Joint Director, CRCL, New Delhi, retesting of samples of tobacco cannot be done after 2 years of its manufacture, as its shelf life last upto two years only, therefore, the earlier Test Reports given by Chemical Examiner Gr.-I, Central Excise & Customs Laboratory, Vadodara has attain finality and on the basis of these Test Reports, statutory provision of Central Excise Law as well as other factual and oral evidences available on records, the issue of classification of disputed products of M/s BTCPL can be decided & confirmed the demand alongwith interest & penalty.

12. Being aggrieved with the above OIO dated 17.11.2017 the respondents filed appeals before the CESTAT, West Bench, Ahmedabad. The Hon'ble CESTAT vide final order No. A/10979-10985/2019, dated 04.06.2019 set aside the order and allowed all the appeals observing that the goods cannot be considered as manufactured chewing tobacco and would merit classification as unmanufactured tobacco falling under CTH No. 2401 since the only operation undertaken in respect of tobacco leaves was drying, cutting and seining & thus, hold that the impugned order holding classification of goods under CTSN No. 2403 99 10 is not sustainable and the confiscation of goods, demand of duty and penalty imposed upon all the Appellants are not sustainable.

13. The above CESTAT order does not appears to be just and proper on the grounds mentioned under the grounds of appeal attached with this letter, hence, requires to be appealed before the higher appellate authority. In the present case issue of classification of goods/taxability on the goods classifying as manufactured goods is involved, hence, the appeal against the CESTAT's above order dated 04.06.2019 to be filed before the Supreme Court of India under Section 35L of the Central Excise Act,1944. Therefore, appeal is proposed before the Hon'ble Supreme Court against the Final Order No. A/10979-10985/2019, dated 04.06.2019 of Hon'ble Tribunal.

14. Following documents are enclosed herewith:-

- I. Appeal proposal/Flow chart in prescribed proformae (**Proforma B & C**)
- II. Brief facts of the case (**Annexure-A**)
- III. Grounds of Appeal and copies of relied upon judgments and Board's Circular No. 01/88 dated 21.03.1988, issued from File No. 81/2/88-CX.3 (**Annexure-B**)
- IV. Certified original Copy of CESTAT order No. A/10979-10985/2019, dated 04.06.2019 (**Annexure-C**)
- V. Copy of Order-In-Original No. OIO No. OIO No.AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017 (**Annexure-D**)
- VI. Copy of CESTAT order No. A/10749 to 10755/WZB/AHD/2013 dated 10.06.2013 (**Annexure-E**)
- VII. Copy of CESTAT order No. A/10827 to 10833/WZB/AHD/2013 dated 11.07.2013 (**Annexure-F**)
- VIII. Copy of Order-In-Original No. AHM-CEX-003-COMMR-013-13 dated 07.03.2013 (**Annexure-G**)
- IX. Copy of Order-In-Original No. 76/Commissioner/2008 dated 5.1.2009 (**Annexure-H**)
- X. Copy of SCN F.No. V.24/15-3/OFF/OA/2010 dated 28.04.2010 (**Annexure-I**)
- XI. Copy of SCN F.No. V.24/15-140/OFF/OA/08-09 dated 25.04.2008 (**Annexure-J**)

15. The proposal has been forwarded to the Principal Chief Commissioner vide letter dated 24.06.2019 seeking his concurrence, hence PCC's concurrence is being forwarded separately in due course of time. Legible copies of all the relevant documents are enclosed alongwith the proposal. The CESTAT's Order was received to this office on 19.06.2019.

Yours faithfully,

Encl: As above.



(DR. TEJPAL SINGH)
PRINCIPAL COMMISSIONER
CGST & C.EXCISE, GANDHINAGAR

Copy to:-

- etc*
- i. The Additional Commissioner (PCCO), CGST&CE, Ahmedabad Zone
 - ii. The Dy. Commissioner(Legal), Central Excise & Customs, Gandhinagar - alongwith one set of all the above referred documents for further necessary action.
 - iii. Assistant Commissioner, Central Excise & Customs, Division- Himmatnagar for further necessary action.

Received
Samay Singh
5/7/19
(Samay Singh)
Imp (L)

II F.No.IV/16-109/OIO/RRA/18-19

Receipt: CESTAT Final Order No. A/10979-10985/2019, dated 04.06.2019 in Appeals No. E/10483/2018; E/10484/2018; E/10485/2018; E/10486/2018; E/10487/2018; E/10488/2018; and E/10489/2018 in the case of M/s.Borsad Tobacco Co. Pvt. Ltd., Himmatnagar Vijapur Road, Opposite Apsara Hotel, Highway Road, Village-Lalpur, Post-Savgadh, Taluka Himmatnagr, Sambarkantha, Gujarat, received in the Head Quarters on **19.06.2019**.

Submitted please:

The CESTAT, Ahmedabad bench vide above final order allowed the party appeals and set aside the demand holding that the product of the assessee not classifiable as manufactured tobacco.

2. The brief facts of the case is that M/s. Borsad Tobacco Co. Pvt. Ltd. (the 'assessee') was found to be engaged in manufacture and clearance of excisable product i.e. Snuff / Manufactured Tobacco falling under Chapter 24 of the Central Excise Tariff Act, 1985 and were exclusively engaged in the manufacture and clearance of excisable product viz. AFZAL brand Snuff Tobacco products without payment of duty and the unit was also not registered under the provisions of Central Excise Act, 1944. 1152 bags of Afzal Brand Snuff Tobacco, the so called Tobacco Powder, and certain raw materials i.e. Raw Tobacco, tobacco "Dakhra", Color, Katha, empty bags bearing "AFZAL (Reg.) & Best quality Snuff Tobacco" were found lying in the premises. The stock of the goods available in the factory premises was recorded in the panchnama dated 27 & 28.10.2007. The samples of the said 'AFZAL' (Reg.) Brand Snuff Tobacco and so called Tobacco Powder were also drawn the said panchnama dated 27 & 28.10.2007. Further, it is stated that the goods lying in the premises, were actually Afzal Brand Snuff Tobacco; that all the said goods were manufactured by M/s Borsad Tobacco Co. Pvt. Ltd. and were intended for clearance in violation of Central Excise Act / Central Excise Rules. Therefore, the said finished goods were confiscated by the Central Excise officers.

3. The two samples i.e. (i) 'Afzal (Regd.) Snuff Tobacco' and (ii) Tobacco Powder withdrawn from the premises of M/s BTCPL, Lalpur vide panchnama dated 27 & 28.10.2007 were sent to the Chemical Examiner, Vadodara on 25.1.2008 for testing. The Chemical Examiner, Vadodara, vide his letters RCL/AH/Prev./49/1173 dated 28.3.2008, issued from file No. Tobacco Powder/Sr. No.2/Afzal brand snuff Tobacco, furnished the following report:

"The sample is in the form of coarse brown powder. It is other than Snuff. The Sample U/R may be considered as manufactured Tobacco"

and also vide his letter No. RCL/AH/Prev./48/1174 dated 28.3.2008, issued from file Tobacco/Sr. No. 2/Tobacco Powder, the Chemical Examiner, Vadodara furnished the following report:

"The sample is in the form of brown powder. It is other than Snuff. The Sample U/R may be considered as manufactured Tobacco"

4. Further, the Chemical Examiner, CECL, Vadodara, vide his letter F. No. RCL/AH/Prev/48-49/08-09 dated 22.04.2008, communicated the ingredients in the both samples of manufactured tobacco. The report is reproduced as under:

1. Afzal Brand Snuff Tobacco : The sample mainly contains Tobacco powder and in smaller quantities **Calcium Oxide (CaO), Katha, flavouing agents.**
2. Tobacco powder: The sample mainly contains Tobacco powder and in smaller quantities **Calcium Oxide (CaO), Katha, flavouing agents.** The samples u/r are not showing the presence of any foreign substances in the observations and tests conducted."

5. Accordingly, based on the detailed investigation show cause for seizure portion vide F. No. V.24/15-140/OFF/OA/08-09 dated 25.04.2008 & for demand portion vide F. No. V.24/15-3/OFF/OA/2010 dated 28.04.2010 was issued to the assessee.

Contd. from pre-page

6. The show cause notice dated 25.04.2008 for seizure portion was adjudicated by the Commissioner, Central Excise, Ahmedabad-III vide his OIO no. 76/Commissioner/2008 dated 5.1.2009, wherein the adjudicating authority ordered for confiscation of 1152 Bags x 50 kgs = 57600 Kgs seized goods, valued at Rs.28,80,000/- with an option of redemption fine of Rs.7,00,000/- and also confirmed the demand of Rs.19,57,824/- on seized goods with interest and imposed penalties.

7. Further, the show cause notice dated 28.04.2010, for demand portion was decided wherein the adjudicating authority vide OIO No. AHM-CEX-003-COMMR-013-13 dated 07.03.2013 Ordered for classification of goods viz. 'Afzal Brand Snuff Tobacco' under the Chapter Sub-Heading No.2403 99 10 of CEA, 1985 and confirmed the demand of Rs.1,90,38,063/- with interest and penalties.

8. Subsequently, appeals filed against these OIOs dated 05.01.2009 and 07.03.2013 were allowed by Hon'ble Tribunal vide Order No. A/10749 to 10755/WZB/AHD/2013 dated 10.06.2013 and Order No. A/10827 to 10833/WZB/AHD/2013 dated 11.07.2013 respectively and remanded the matter back to adjudicating authority with a direction to reconsider the issue alongwith the issue of classification after the retest of samples.

9. Following the Tribunal's direction, the 2 samples viz. (i) Afzal (Regd) Brand Snuff Tobacco and (ii) Tobacco Powder, which had been drawn under regular panchnama dated 27.10.2007, were forwarded to the Chemical Examiner, Central Revenue Control Laboratory (CRCL), New Delhi for re-test to ascertain 'Whether the sample is Snuff of preparation containing Snuff and Whether the sample is a manufactured tobacco or otherwise?'

10. However, the Joint Director, Central Revenue Control Laboratory (CRCL), New Delhi vide letter C. No. 24-C. Ex/C-2/2016-17 dated 18.10.2016 stated that 'Tobacco is a natural plant product. As per literature available the shelf life of Snuff/Tobacco depend on how it is stored. It should be kept in airtight container until opened and then store in the refrigerator, in the dark. It should last upto two years if the seal is left intact'. He accordingly, returned both the samples stating that for samples under reference, nine years has already been passed from the date of drawl. Hence samples under reference are returned herewith untested (as such)".

11. In view of the above facts, the matter was taken up for de-novo adjudication and the Commissioner then Central Excise, Ahmedabad-III (Now CGST&CE, Gandhinagar), and adjudicated the matter vide OIO No.AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017 observing that as per the letter of Joint Director, CRCL, New Delhi, retesting of samples of tobacco cannot be done after 2 years of its manufacture, as its shelf life last upto two years only, therefore, the earlier Test Reports given by Chemical Examiner Gr.-I, Central Excise & Customs Laboratory, Vadodara has attain finality and on the basis of these Test Reports, statutory provision of Central Excise Law as well as other factual and oral evidences available on records, the issue of classification of disputed products of M/s BTCPL can be decided & confirmed the demand alongwith interest & penalty. The following order was accordingly passed:

(A) For show cause notice issued from F. No.V.24/15-140/OFF/OA/08-09 dated 25.04.2008 (seizure portion):

- (i) Ordered confiscation of 1152 bags x 50 kgs each = 57600 kgs @ Rs.50 per kgs totally valued at Rs.28,80,800/- of 'manufactured tobacco' branded 'AFZAL Brand Snuff Tobacco' under Rule 25 of the Central Excise Rules, 2002 with an option of redemption fine of **Rs.7,00,000/-**.
- (ii) Ordered to recover central excise duty of **Rs.19,57,824/-** under proviso to section 11A(1) of the Central Excise Act, 1944 from M/s BTCPL (Noticee No.1), Lalpur, alongwith interest at the prescribed rates in terms of Section 11AB of the Central Excise Act, 1944.

IV

- (iv) Imposed penalty of **Rs.19,57,824/-** under Section 11AC of the Central Excise Act, 1944.
- (v) Impose penalty, on the following persons, of the amount shown against each of them, under Rule 26 of the Central Excise Rules, 2002-
- (a) M/s Sopariwala Exports Pvt. Ltd. (Noticee No.2): **Rs.4,00,000/-**
- (b) Shri Faizal Yunusbhai Fazlani (Noticee No.3), Director of M/s BTCPL (Noticee No.1): **Rs.4,00,000/-**
- (c) Shri Arif Abdul Kader Fazlani (Noticee No.4), Director of M/s BTCPL: **Rs.4,00,000/-**.
- (d) Shri Raffiquebhai Sattarbhai Kutchchi (Noticee No.5), Manager of M/s BTCPL: **Rs.50,000/-**
- (e) Shri Sirajbhai Gulamnabi Vekariya (Noticee No.6), Accountant of M/s BTCPL : **Rs.10,000/-**
- (f) Shri Salimbhai Yakubbbhai Momin (Noticee No.7), Supervisor of M/s BTCPL: **Rs.10,000/-**

(B) For show cause notice issued from F. No. V.24/15-3/OFF/OA/2010 dated 28.04.2010:

- (i) Ordered that the goods viz. 'Afzal Brand Snuff Tobacco', be classified as Branded manufactured chewing tobacco falling under the Chapter sub-Heading No. 2403 99 10 of Central Excise Tariff Act, 1985.
- (ii) Confirmed the demand of Central Excise duty of **Rs.1,90,38,063/-** on 5,59,650 kgs of branded manufactured chewing tobacco, valued at Rs.2,79,82,500/-, bearing the brand of 'Afzal Brand Snuff Tobacco' manufactured and cleared by M/s Borsad Tobacco Company Pvt. Ltd., Lalpur, Post-Savgadh, Opp. Apsara Hotel, Vijapur-Himmatnagar Highway, Tal.-Himmatnagar, Distt.-Sabarkantha, under the proviso to Section 11A(1) of the Central Excise Act, 1944, alongwith interest under Section 11 AB of the Central Excise Act, 1944.
- (iv) Imposed a penalty of **Rs. 1,90,38,063/-** upon M/s Borsad Tobacco Company Pvt. Ltd., Vil.-Lalpur, Tal.-Himmatnagar, Distt.-Sabarkantha, under section 11AC of the Central Excise Act 1944 read with rule 25 of Central Excise Rules, 2002. However, if they pays the total amount of duty recoverable from them and interest within 30 days from the date of communication of this order, they shall be required to pay only 25% of the penalty imposed on them, provided that the said penalty is also paid within 30 days of the communication of this order.
- (v) Imposed penalty of the following amount upon co-noticees as shown against each of them, under Rule 26 of the Central Excise Rules, 2002:
- (a) M/s Sopariwala Exports Pvt. Ltd. (Noticee No.2), Post Bag No. 9992, 'Nirmal', 21st Floor, Nariman Point, Mumbai **Rs.5,00,000/-**
- (b) Shri Faisal Yunusbhai Fazlani (Noticee No.3), Director of M/s. BTCPL, Village-Lalpur, Ta-Himmatnagar, and authorized signatory of M/s SEPL **Rs.1,00,000/-**.
- (c) Shri Arif Abdul Kader Fazlani (Noticee No.4), Director of M/s. BTCPL, Village-Lalpur, Ta-Himmatnagar **Rs.25,000/-**
- (d) Shri Rafiquebhai Sattarbhai Kutchchi (Noticee No.5), Manager of M/s BTCPL, Lalpur, Ta- Himatnagar **Rs.25,000/-**
- (e) Shri Sirajbhai Gulamnabi Vekariya (Noticee No.6), Accountant in M/s BTCPL Lalpur, Tal: Himmatnagar **Rs. 25,000/-**
- (f) Shri Salimbhai Yakubbbhai Momin (Noticee No.7), Supervisor of M/s BTCPL, Lalpur, Ta-Himatnagar **Rs.25,000/-**.

12. Being aggrieved with the above OIO dated 17.11.2017 the respondents filed appeals before the CESTAT, West Bench, Ahmedabad. The Hon'ble CESTAT vide final order No. A/10979-10985/2019, dated 04.06.2019 set aside the order and allowed all the appeals observing that the goods cannot be considered as manufactured chewing tobacco and would merit classification as unmanufactured

Contd. from Pre. Page

tobacco falling under CTH No. 2401 since the only operation undertaken in respect of tobacco leaves was drying, cutting and seining & thus, hold that the impugned order holding classification of goods under CTSN No. 2403 99 10 is not sustainable and the confiscation of goods, demand of duty and penalty imposed upon all the Appellants are not sustainable.

13. The above CESTAT order does not appears to be just and proper on the grounds mentioned under the draft grounds of appeal placed opposite in the file hence, requires to be appeal before the higher appellate authority with reference to demand of duty. However, personal penalties imposed upon the co-noticees are below the monitory limit to file appeal before the Supreme Court as prescribed vide prescribed by the Board vide Instruction issued vide F.No.390/Misc./116/2017-JC dated 11.07.2018, wherein it has been directed that no appeal shall be filed before Supreme Court if the duty/tax amount is Rs.1,00,00,000/- or below. However, the following are the exclusion categories:

- i) Where the constitutional validity of the provisions of an Act or Rule is under challenge,
- ii) Where Notification/ Instruction /Order or Circular has been held illegal or ultra vires,

14. In the present case issue of classification of goods/taxability on goods classifying as manufactured goods is involved, hence, the appeal against the CESTAT's above order dated 04.06.2019 appears to be filed before the Supreme Court of India under Section 35L of the Central Excise Act,1944. In view of the above, the CESTAT's above order is partially required to be appealed before the Supreme Court and partially required to be accepted on low monetary grounds

15. Accordingly, grounds of appeal and proposal for filing SLP are put up alongwith letter to PCCO seeking concurrence for filing of appeal *alongwith letter to JS (Review) to forward the appeal.*
Put up for kind perusal and approval please,

M
21/6/19
(R C Meena)
Supdt.(RRA)

Away
Dy./Asstt. Commr.

J
21.6.19
Addl. Commissioner,

Pr. Commr file put up today morning.

J
24/6/19

WDC

:: OFFICE OF THE COMMISSIONER ::
:: CENTRAL GST & CENTRAL EXCISE ::
:: LEGAL SECTION :: GANDHINAGAR COMMISSIONERATE ::
5TH FLOOR, MRIDUL TOWER, OPP. H. K. HOUSE, ASHRAM ROAD,
AHMEDABAD-380 009. TELEPHONE NO. (079) 26574712

Date : 17.09.2019

To,

The Assistant Commissioner (RTI),
CGST & Central Excise,
Gandhinagar Commissionerate.

Sir,

Sub: : RTI Application of Mr. Tijarat Ali Khan M/r.

Please refer to your office E-mail dated 10.09.2020 on the above Nmentioned subject.

In this connection, point-wise compliance of RTI application is as under:

2.(i). Reply already submitted by RRA Section vide their letter dated 14.09.2020.

2.(ii) & 2.(ii): File notings relating to consideration of the Instruction dated 22.08.2019, issued by CBIC and file noting to comply with the said instruction dated 22.08.2019, are enclosed herewith.

Further, aspect of providing file noting may please be examined in light of the provisions under Right to information Act, 2005 before providing the above said documents to the applicant.

Yours faithfully,

Encl: As above.

Assistant Commissioner (Legal)

Submitted Please:

Vide letter F.No.IV/16-109/OIO/RRA/18-19, dated 24.06.2019, a proposal for filing appeal before Hon'ble Supreme Court of India against CESTAT Final order no. A/10979-10985/2019, dated 04.06.2019 in the case of M/s Borsad Tobacco Co. Pvt. Ltd. has been submitted to Joint Secretary (Review), CBIC New Delhi, and is under process.

2. The CBIC vide instruction F.No.390/Misc./116/2017-JC dated 22.08.2019 has increased the monetary limit from Rs 1,00,00,000 to Rs 2,00,00,000, below which appeal shall not be filed before Supreme Court. It has been further stated that this instruction applies only to legacy issues i.e., matters relating to Central Excise and Service Tax, and will apply to pending cases as well.

3. In the instant case, 2 SCNs were issued i.e. SCN dated 25.04.2008 (seizure portion) Duty involved Rs. 0.19 Crore and SCN dated 28.04.2010 Duty involved 1.90 Crore,. The said SCNs were adjudicated vide composite OIO No. AHM-EXCUS-003-COM-05-06-17-18 dated 17.11.2017 and both duty of Rs. 0.19 Crore and 1.90 Crore were confirmed. (total duty comes to Rs. 2.09 Crore – {0.19+1.90= 2.09}).

4. The issue involved is demand of Central Excise duty against manufacture and clearance of excisable product viz. 'AFZAL brand snuff tobacco products' manufactured tobacco falling under Chapter 2403 of the Central Excise Tariff Act, 1985.

3. The assessee were engaged in the manufacture and clearance of excisable product viz. AFZAL brand snuff tobacco products falling under Chapter 24 of Central Excise Tariff Act, 1985 without payment of duty and without registration with Central Excise Department. Show Cause Notice was issued viz. one for seizure portion viz SCN dated 25.04.2008 and another for demand of duty of Rs. 1.90 Crore viz SCN dated 28.04.2010, which were adjudicated and confirmed the duty vide OIO dated 05.01.2009 and OIO dated 07.03.2013. Being aggrieved the assessee had filed appeals against the aforesaid OIOs before CESTAT who vide its order dated 10.06.2013 and 11.07.2013 remanded the matter back to the adjudicating authority. In remand proceedings the adjudicating authority adjudicated these SCNs and passed a composite OIO dated 17.11.2017, where in duty of Rs. 0.19 Crore confirmed against SCN dated 25.04.2008 and duty of Rs. 1.90 Crore confirmed against SCN dated 28.04.2010. Being aggrieved with the said OIO dated 17.11.2017 the assessee filed appeal before CESTAT and CESTAT vide its final order no. A/10979-10985/2019 dated 04.06.2019 set aside the OIO and allowed the appeals filed by the assessee. Being aggrieved with the said order the department has submitted the present proposal for filing Civil Appeal before Hon'ble Supreme Court of India, which is under process at Board level.

4. The issue in the instant case is not covered under the exclusion criteria given under para-1.3 of instruction F.No. 390/Misc./163/2010-JC dated 17.08.2011 for contesting the matter irrespective of the amount involved, which is reproduced below:

"1.3 Adverse judgments relating to the following should be contested irrespective of the amount involved:

1.a) Where the constitutional validity of the provisions of an Act or Rule is under challenge.

2.b) Where Notification /Instruction/order or Circular has been held illegal or ultra-vires."

5. In this case 2 SCNs and 2 OIOs are involved i.e. SCN dated 25.04.2008 for Rs. 0.19 Crore and SCN dated 28.04.2010 for Rs. 1.90 Crore, totaling to Rs. 2.09 Crore.

6. The Board vide Instruction F.No. 390/Misc/163/2010-JC dated 26.12.2014 has clarified the word "case" as under –

"4. The instruction mentioned above used the word "case". However, the same was not defined. The term "case" needs to be interpreted in the context of National Litigation Policy which aims at reduction of litigation. In respect of composite order which disposes of more than one appeal/ SCN and the Department contemplates filing of appeal, every appeal would be a

"case" and should be subjected to the threshold limit prescribed. To illustrate, if the Tribunal passes one composite order disposing of more than one appeal filed before it, and if the Department being aggrieved is required Tribunal order, then each appeal shall be subject to the monetary limit prescribed."

7. In the present case 2 SCNs are involved and the duty involved in each SCN is less than 2 Crore and in view of aforesaid instruction, it appears that each SCN is subject to monetary limit prescribed.

8. In view of the above, the instant proposal for filing Civil Appeal before Hon'ble Supreme Court of India, is fit for withdrawal as per CBIC's aforesaid instruction dated 22.08.2019.

Put up for Commissioner's approval, please.

(Manish J.)
Insp (L)

(Mohanakrishnan K.)
Supdt(L)

[Handwritten signature]
26/8/2019

DA
27/8
28/8

28.8.19

डॉ. जीतेश नागरी/DR. JEETESH NAGORI
अपर आयुक्त/ADDL. COMMISSIONER

(Legal)

Do we need to take approval of the P.C.C?

Adc (Legal)

[Handwritten signature]
28/8/19

डॉ. बलबीर सिंह/DR. BALBIR SINGH
आयुक्त/COMMISSIONER

Being the policy matter, no approval of CC is needed. Further, the list of withdrawal of cases from Supreme court will be sent centrally by CCO at the entire zone.

Put up a letter to the PCC, as discussed

जी.एस.टी. महानगर
038
DR. NO. 03

डॉ. जीतेश नागरी/DR. JEETESH NAGORI
अपर आयुक्त/ADDL. COMMISSIONER

Adc (Legal)

[Handwritten signature]
28/8/19
डॉ. बलबीर सिंह/DR. BALBIR SINGH
आयुक्त/COMMISSIONER

DC (Legal) 28/8/19

11)

Submitted please:-

Notes on pre-page may please be perused. Consolidated letter dated 12.09.19 has been issued to CCO from a common file F.No. CCE-III/Legal/Misc-GST/2018-19.

For withdrawing the appeal proposal, a letter to JS(Review), CBIC, New Delhi, with a copy endorsed to Pr. CC, Ahmedabad Zone and Commissioner (DLA), CBIC, is put up for perusal and signature, please.

M. J.
(Manish J.)
Insp (L)

M. K.
(Mohanakrishnan K.)
Supdt(L)

D.C.(L)
Suyama
24/9/2019

J
25.9.19

Add. Comm.
(Legal)

Adc (Legal)

Comm
26/09/19

Submitted pl:

As discussed, a letter to Shri Devang Vyas, ASU, seeking legal opinion in the subject matter is put up for perusal and sign pl.

M. J.
(Manish J.)
Insp. (L)

M. K.
(Mohanakrishnan K.)
Supdt. (L)

J
14.10.19
Addl. Commr (L)

Submitted please:

Received letter F. No.V/2-14/CCO/G'nagar/CESTAT/19-20, dated 17.10.2019, regarding withdrawal of proposal for filing appeal before Hon'ble Supreme Court in the case of M/s.Borsad Tobacco Co. Pvt. Ltd. on the ground of raising monetary limits for filing appeals by the Department, which is placed opposite for perusal, please.

2. In the instant case, since 2 separate SCNs involving duty of Rs.0.19 Crore and Rs.1.90 Crore, 2 separate OIOs, 2 separate Appeals before CESTAT were involved, which were remanded by CESTAT by two separate Orders for fresh adjudication and in de-novo proceedings, the adjudicating authority adjudicated the said two SCNs vide a Composite OIO and against which assessee filed a single appeal before CESTAT, initially, it was concluded that the instant case is to be treated as two separate case involving Rs.0.19 Crore and Rs.1.90 Crore and these cases are below monetary limit of Rs.2 Crore and fit for withdrawal.

3. Now, vide aforesaid letter, CCO has observed that there were 2 SCNs in this case. The SCN dated 25.04.2008 for seizure portion, involves duty of Rs.0.19 Crore; where as another demand SCN dated 28.04.2010 involves demand of duty of Rs.1.90 Crore. Initially these two SCNs were adjudicated vide different OIOs dated 30.12.2008/05.02.2009 and dated 07.03.2013 and both demands had been confirmed and two appeals were filed before CESTAT. CESTAT, vide different orders dated 10.06.2013 and dated 11.07.2013 remanded the matter back to adjudicating authority. The adjudicating authority vide composite OIO No.AHM-EXCUS-003-Com-05-06-17-18, dated 17.11.2017 adjudicated the aforesaid 2 SCNs and confirmed demand again. Against this composite OIO No.05-06, the assessee had filed a single appeal (not two appeals) before CESTAT. Thus, the amount of duty involved in the appeal was Rs.2.09 Crore (Rs.0.19 Cr. + Rs.1.90 Cr. = Rs.2.09 Cr.). The CESTAT vide order dated 04.06.2019 has allowed the appeal and being aggrieved with the said order the department prefers one appeal against M/s.Borsad Tobacco Co. Pvt. Ltd.

4. The Board vide Instruction F.No. 390/Misc/163/2010-JC dated 26.12.2014 has clarified the word "case" as under –

" 4. The instruction mentioned above used the word "case". However, the same was not defined. The term "case" needs to be interpreted in the context of National Litigation Policy which aims at reduction of litigation. In respect of composite order which disposes of more than one appeal/ SCN and the Department contemplates filing of appeal, every appeal would be a "case" and should be subjected to the threshold limit prescribed. To illustrate, if the Tribunal passes one composite order disposing of more than one appeal filed before it, and if the Department being aggrieved is required to file more than one appeal against the said Tribunal order, then each appeal shall be subject to the monetary limit prescribed."

In the present case, there was only one appeal No.E/10483/2018 filed by M/s.Borsad Tobacco Co. Pvt. Ltd. and the amount of duty involved in the appeal was Rs.2.09 Crore. The department is aggrieved against the order of CESTAT in respect of M/s.Borsad Tobacco Co. Pvt. Ltd. and requires to file only one appeal against the Tribunal's Order.

5. Thus, now, it has been concluded that since there was only one appeal filed by M/s.Borsad Tobacco Co. Pvt. Ltd. before CESTAT, there is only one order of CESTAT and against which the department is filing one appeal, this case is to be treated as 1 case involving duty of Rs.2.09 Crore, which is above the monetary limit for withdrawal. Therefore, it has been decided that this case is not a fit case for withdrawal in terms of CBIC's Instruction F. No.390/Misc.116/2017-JC, dated 22.08.2019.

6. In view of the above, we may withdraw our earlier letter dated 26.09.2019 and inform JS(Review) to give necessary instruction to Central Agency Section for filing appeal in the aforesaid case, at the earliest.

Accordingly letter to JS(Review) CBIC, New Delhi with a copy endorsed to the Principal Chief Commissioner, Ahmedabad Zone and the Commissioner (DLA), CBIC, New Delhi, is put up for perusal and signature, please.

M. J. 21.10.19
(Manish J.) (Mohanakrishnan K)
Inspector (L) Supdt. (L)

Adl./Commissioner(L)

- Letter received from CCO may to be reviewed.
- As there is difference in interpretation of Board circular. However, we may follow the instructions from CCO and can withdraw the letter of withdrawing the appeal from supreme court.

J V
21.10.19

Commr

21/10/19

Adl(L)

Submitted pl:

Received letter F. No. V/2-14/CCO/W/REGSR/CASIN/19-20 dt. 22.11.19 from CCO. They have requested to follow up the filing of appeal in this case with Board.

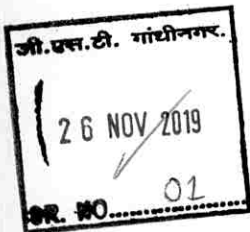
Accordingly, letter to J.S.(Review) with a copy endorsed to Commissioner(DLA) requesting to inform the status of filing appeal, is put up for perusal and

Sign. pl.
(Manish J)
Insply

M. J. 25/11/19
(Mohanakrishnan K)
Supdt. (L)

A.C.(L)
25/11

J V
25.11.19
Commissioner
(Designate)



Adl

DR. BALDIP SINGH
27/11/19
COMMISSIONER

F. No. 390/Misc/116/2017-JC
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Judicial Cell)

'B' Wing, 4th Floor, HUDCO VISHALA Building
 Bhikaji Cama Place, R. K. Puram, New Delhi-66

Date - 22.08.2019

INSTRUCTION

To

1. All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Customs/ Customs (Preventive)/ GST & CX;
2. All Principal Director Generals/ Director Generals under CBIC;
3. Chief Commissioner (AR); Commissioner (Legal), Principal Commissioner, Directorate of Legal Affairs, CBIC;
4. webmaster.cbec@icegate.gov.in

Subject: Reduction of Government Litigation –Raising of monetary limits for filing appeals by the Department before CESTAT/High Courts and Supreme Court in Legacy Central Excise and Service Tax-regarding.

In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 and made applicable to Service Tax vide Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Courts and Supreme Court.

S. No.	Appellate Forum	Monetary Limit
1.	CESTAT	Rs. 50,00,000/-
2.	High Courts	Rs. 1,00,00,000/-
3.	Supreme Court	Rs.2,00,00,000/-

2. This instruction applies only to legacy issues i.e. matters relating to Central Excise and Service Tax, and will apply to pending cases as well.
3. Withdrawal process in respect of pending cases in above forums, as per the above revised limits, will follow the current practice that is being followed for the withdrawal of cases from the Supreme Court, High Courts and CESTAT. All other terms and conditions of concerned earlier instructions will continue to apply.
4. It may be noted that issues involving substantial questions of law as described in para 1.3 of the instruction dt 17.08.2011 from F. No. 390/Misc/163/2010-JC would be contested irrespective of the prescribed monetary limits.
5. Since withdrawal of Departmental Appeals is a long drawn activity requiring routine and constant monitoring, formats have been introduced in the Monthly Performance Report for all field formations to send monthly reports regarding status of withdrawal of appeals in the MPR (refer table P/P-1). Details of the said cases should also be available in a separate register for further perusal by the Board as and when required. Tables are in the Annexure-A attached. The description of the Tables in brief is provided below.
 - a) Table P: Position of withdrawal with reference to raised monetary limits SC/HC/CESTAT (as per instruction dated 22/08/2019)
 - b) Table P-1: Remaining to be filed/withdrawn SC/HC/CESTAT.


 22.8.2019
 (Rohit Singhal)
 Director (Review)

Annexure -A

Table P
Raised Monetary limits
 (as per Instruction dated 22/08/2019)

As on (Last working day)-
 -/--/--

Position of withdrawal in Departmental Cases raised monetary limits SC 1Crore -2 Crores) / HC 50 lakhs -1 Crore/ CESTAT 20 lakhs-50 Lakhs													
S No	I. Zones (in alphabetical order)	II. Identified				III. Filed				IV. Withdrawn			
		SC	HC	CESTAT	TOTAL	SC	HC	CESTAT	TOTAL	SC	HC	FILED	WITHDRAWN
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)

Table P -1
Cases remaining to be filed / withdrawn
 (as per Instruction dated 22/08/2019)

As on (Last working day)--/--/--

Remaining to be Filed /Withdrawn									
S No	I. Zones (in alphabetical order)	I. Remaining to be filed*				II. Remaining to be withdrawn**			
		SC	HC	CESTAT	Total	SC	HC	CESTAT	Total
		(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)

*Identified minus filed in Table P

**filed minus withdrawn in Table P

I/118998/2020

 <p>सत्यमेव जयते</p>	<p>केंद्रीय वस्तु, सेवा कर एवं केंद्रीय उत्पाद शुल्क, आयुक्तालय, गांधीनगर OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE GANDHINAGAR सीमा शुल्क भवन, आकाशवाणी के पास, नवरंगपुरा, CUSTOM HOUSE, NEAR ALL INDIA RADIO, NAVRANGPURA, अहमदाबाद AHMEDABAD-380009 दूरभाष Ph. 079-27542608, फ़ैक्स Fax:079-27545021</p>	
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स्पीड पोस्ट/रजिस्टर्ड ए डी द्वारा BY SPEED POST / REGD. A.D.

क फाईल संख्या

A. File Number : GEXCOM/RTI/APP/160/2020-TECH

ख मूल आदेश संख्या

B. Order-in-Original No : 11/ RTI/GNR/2020-21

ग पारित करने वाला

:श्री मनोजकुमार शर्मा/ Shri Manoj Kumar Sharma

C. Passed by officer

:केंद्रीय लोक सूचना अधिकारी Central Public Information Officer

सहायक आयुक्त Assistant Commissioner(सू-अधि,RTI)

केंद्रीय वस्तु, सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्तालय, गांधीनगर

Central GST & Central Excise(H.Q)Gandhinagar

घ आदेश/जारी करने का दिनांक

D. Date of Order/Issue : 22.09.2020

ड आवेदक का नाम व पता : श्री तिजारतअली खान, मैर्सस बोरसद

तम्बाकू सहयोगी प्राइवेट लिमिटेड,

निर्मल,21st मंजल, नरीमन बिंदु,

मुंबईपिनकोड:- 400021

E. Name & Address of the Applicant

: Shri Tijarat Ali Khan,
M/s. Borsad Tobacco Co. Pvt.Ltd.
Nirmal, 21st floor, Nariman Point,
Mumbai:- 400021.

यह मूल आदेश की प्रति संबंधित को निःशुल्क प्रदान की जाती है ।

This Order-in-Original is granted to the concerned free of charge.



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यदि कोई व्यक्ति इस मूल आदेश से स्वयं को असंतुष्ट अनुभव करता है तो वह इस आदेश के विरुद्ध सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के अंतर्गत श्री पदाला मोहन राव, अपर आयुक्त, केंद्रीय वस्तु, सेवा कर एवं उत्पाद शुल्क आयुक्तालय, गांधीनगर दूसरी मंजिल, सीमा शुल्क भवन, नवरंगपुरा, अहमदाबाद-380009 को अपील दाखिल कर सकता है।

Any person aggrieved by this Order-in-Original may file an appeal under section 19(1) of the Right to Information Act, 2005 to: Shri Padala Mohan Rao, Addl. Commissioner, Central GST & Central Excise, Gandhinagar, 2nd floor, 'Custom House', Navrangpura, Ahmedabad – 380009.

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के उपबंधों के अनुसरण में इस आदेश की प्राप्ति की दिनांक से 30(तीस) दिनों के भीतर अपीलिय प्राधिकारी के समक्ष अपील दाखिल कर सकता है। Appeal shall be filed within 30 (thirty) days from the date of receipt of this order in accordance with the provisions of section 19(1) of the Right to Information Act, 2005, before the Appellate Authority.

सूचना का अधिकार अधिनियम, 2005 की धारा 7(1) के अंतर्गत आदेश

श्री तिजारत अली खान, मैर्सस बोरसद तम्बाकू सहयोगी प्राइवेट लिमिटेड, निर्मल, 21st मंजल, नरीमन बिंदु, मुंबई पिनकोड:- 400021 ने सूचना का अधिकार अधिनियम-2005 के तहत अपना आवेदन पत्र दिनांक 04.09.2020 को आयुक्त के कार्यालय, केंद्रीय वस्तु सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर को किया था। उक्त पत्र सहायक आयुक्त(सीपीआईओ), केंद्रीय वस्तु सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर को सूचना का अधिकार अधिनियम -2005 के प्रावधान के अनुसार 08.09.2020 को प्राप्त हुआ है।

Shri Tijarat Ali Khan, M/s. Borsad Tobacco Co. Pvt.Ltd. Nirmal, 21st floor, Nariman Point, Mumbai:- 400021 have submitted their application dated 04.09.2020 to the Office of the Commissioner, Central GST & Central Excise, Gandhinagar. The said letter has been received in the office of the Assistant Commissioner (CPIO), Central GST & Central Excise, Gandhinagar on 08.09.2020 as per the provision of Section of the RTI Act-2005.

इस बारे में, मुख्यालय से संबंधित अपेक्षित सूचना नीचे बताए अनुसार है।

In this regards, the required information pertaining to H.Q. office under below:-

2(i) In this connection, the copy of Decision letter F.No.IV/16-109/OIO /RRA/18-19 dated 24.06.2019 regarding review of CESTAT's Final Order No.A/10979-10985/2019 dated 04.06.2019, in the case of M/s. Borsad Toabcco Co. PvT.Ltd. along with file noting enclosed.



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2.(ii) & (iii): File notings relating to consideration of the Instruction dated 22.08.2019, issued by CBIC and file noting to comply with the said instruction dated 22.08.2019, are also enclosed herewith.

(Encl:A/A)

केन्द्रीय लोक सूचना अधिकारी ,
Central Public Information Office
केवसेक व केंद्रीय उत्पाद शुल्क, गांधीनगर
CGST & Central Excise,Gandhinagar

सेवा में To,
श्री तिजारत अली खान,
मैर्सस बोरसद तम्बाकू सहयोगी प्राइवेट लिमिटेड,
निर्मल,21st मंजल, नरीमन बिंदु,
मुंबई पिनकोड:- 400021.



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