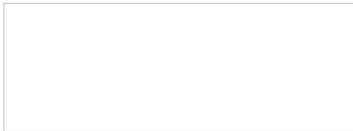
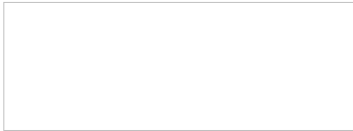


538611/2020/Tech-O/o Commr-CGST-Gandhinagar**From :** Uday M Dhanek (rti.cgstgnr@gov.in)**To :** jitendras.g011301@gov.in**Cc :****Subject :** Fwd: RTI Application filed by Sh. Mahesh A Patel vide reg no. CCEAB/R/E/20/00066 dated 06.11.2020**Date :** 12/11/2020 06:48:17

From: "AHMEDABADIII AHMEDABADIII" <commr-cexamd3@nic.in>**To:** "Uday M Dhanek" <rti.cgstgnr@gov.in>**Sent:** Wednesday, November 11, 2020 5:35:35 PM**Subject:** Fwd: RTI Application filed by Sh. Mahesh A Patel vide reg no. CCEAB/R/E/20/00066 dated 06.11.2020

From: noreply-cbic2@nic.in**To:** commr-cexamd3@nic.in**Sent:** Wednesday, November 11, 2020 5:29:04 PM**Subject:** RTI Application filed by Sh. Mahesh A Patel vide reg no. CCEAB/R/E/20/00066 dated 06.11.2020



सत्यमेव जयते

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग,
Ministry of Finance, Department of Revenue,
प्रधान मुख्य आयुक्त का कार्यालय,
Office of the Principal Chief Commissioner,

केंद्रीय जीएसटी क्षेत्र, अहमदाबाद, जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
Central GST Zone, Ahmedabad, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad – 380015.

दूरभाष Telephone: 079-26302133, 2630 3408, 2630 3418

Fax: 079-26307389, Email: ccu-cexamd@nic.in



दिनांक 11.11.2020

सेवा में,

केंद्रीय लोक सूचना अधिकारी (CPIO),
प्रधान आयुक्त का कार्यालय
केंद्रीय वस्तु एवं सेवाकर
गांधीनगर

महोदय,

विषय:- सूचना का अधिकार अधिनियम (आर.टी.आई.), 2005 के अंतर्गत Shri Mahesh Patel द्वारा दाखिल किया गया आवेदन - संबंधी |

सूचना का अधिकार अधिनियम (आर.टी.आई.), 2005 के अंतर्गत Shri Mahesh A Patel द्वारा दाखिल किया गया आवेदन, जिसकी पंजीकरण संख्या CCEAB/R/E/20/00066 दिनांक 06.11.2020 है | इस आवेदन को सूचना का अधिकार अधिनियम (आर.टी.आई.), 2005 की धारा 6(3) के तहत आपके कार्यालय को अंतरित किया जाता है क्योंकि मांगी गई सूचना विशेषतः आपके कार्यालय से सम्बंधित है |

आपसे अनुरोध है कि उपर्युक्त आवेदन में मांगी गई अपेक्षित सूचना अधिनियम के प्रावधानों एवं उसके अधीन बने नियमों के अंतर्गत, आवेदक को सीधे ही मुहैया करे।

भवदीय,



सलग्न:- यथोपरि

(नितिन जैन)

उप आयुक्त

Copy to: Sh. Mahesh A. Patel, 1001, ATMA House, Near Times of India, Ashram Road, Ahmedabad, Pin:380009 for information please.

RTI REQUEST DETAILS			
Registration No. :	CCEAB/R/E/20/00066	Date of Receipt :	06/11/2020
Type of Receipt :	Online Receipt	Language of Request :	English
Name :	Mahesh A Patel	Gender :	Male
Address :	1001, ATMA House, Nr. Times of India, Ashram Road, Ahmdabad, Pin:380009		
State :	Gujarat	Country :	India
Phone No. :	+91-7940222222	Mobile No. :	+91-7600034743
Email :	divyesh.sutariya@jpfoodsindia.com		
Status(Rural/Urban) :	Urban	Education Status :	Graduate
Is Requester Below Poverty Line ? :	No	Citizenship Status	Indian
Amount Paid :	10)	Mode of Payment	Payment Gateway
Does it concern the life or Liberty of a Person ? :	No(Normal)	Request Pertains to :	
Information Sought :	<p>We request you to supply us copies of the following documents which are Relied Upon Documents in Show Cause Notice F. No. V.9/15-55/OFF/OA/2020-21 dated 26.06.2020 :</p> <ol style="list-style-type: none"> 1) Letter F. No. V/11-27/CCO/Prev-DGCEI/2014-15 dated 15.09.2014. 2) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.08.2015. 3) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 06.03.2019. 4) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 05.03.2019. 5) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 14.03.2019. 6) Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 31.03.2019. 7) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 03.04.2019. 8) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.04.2019. 9) Letter F.No. IV/19-03/Prev/JPFoods/14-15 dated 15.05.2019. 10) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 04.06.2019. 11) Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019. 12) Letter F. No. V/27-44/Prev/DIV.IV/MISC/19-20 dated 03.02.2020. 13) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 11.05.2020. 14) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 21.05.2020. 15) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 05.06.2020. 16) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 04.06.2020. <p>We are willing to pay the expenses incurring towards the photocopies of the above documents.</p>		

 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय 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 Ph. 079-27542608, Fax:079-27545021</p>	
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दिनांक:12.11.2020

सेवा में,

सहायक आयुक्त (अपराध & न्याय निर्णय अनुभाग),

केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय उत्पाद शुल्क,

गांधीनगर आयुक्तालय

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री महेश ए. पटेल, 1001, आत्मा

हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड:

380009

द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र भेजने- के बारे में।

=====

श्री महेश ए. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 ने सूचना का अधिकार अधिनियम, 2005 के तहत अपना आवेदन पत्र ऑनलाइन दाखिल किया है, जिसका पंजीकरण संख्या. CCEAB/R/E/20/00066 दिनांक 06.11.2020 है | प्रधान मुख्य आयुक्त के कार्यालय, केन्द्रीय वस्तु, सेवा कर व केन्द्रीय उत्पाद शुल्क, केन्द्रीय जीएसटी क्षेत्र, अहमदाबाद जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद के पत्र GCCO/RTI/APP/222/2020-Techs दिनांक 11.11.2020 लोक सूचना का अधिकार अधिनियम, 2005 की के तहत द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र आवश्यक कार्यवाही करने हेतु प्राप्त हुए है।

आवेदक के द्वारा मांगी गयी जानकारी(अपराध & न्याय निर्णय अनुभाग अनुभाग), मुख्यालय, आपसे सम्बंधित है इसलिए उक्त आवेदन आपको प्रेषित किया जा रहा है। आपसे निवेदन है की इसका जवाब यथाशीघ्र इस (सूचना का अधिकार का अनुभाग) मुख्यालय को भेजे ताकि आवेदक को इसका उत्तर समय सीमा के अन्दर भेजा जा सके |

यह पत्र, प्रधान मुख्य आयुक्त का कार्यालय से इस कार्यालय यानिकि केन्द्रीय वस्तु, सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीनगर आयुक्तालय को दिनांक 12.11.2020 को प्राप्त हुआ है ।

भवदीय

संलग्न:-ऊपर बताए अनुसार ।

सहायक आयुक्त(सूचना का अधिकार),
केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
गांधीनगर आयुक्तालय ।

आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - गांधीनगर कस्टम हॉउस, द्वितीय तल, नवरंगपुरा, अहमदाबाद -380009	OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- GANDHINAGAR CUSTOM HOUSE, 2ND FLOOR, NAVRANGPURA, AHMEDABAD-380009
फ़ोन नंबर./ PHONE No.: 079-27542195 फ़ैक्स/ FAX : 079-27543676 E-mail:- o-a.cgstgnr@nic.in	

रजिस्ट्री पावती डाक द्वारा / Regd. Post A.D./ Speed Post/E-mail

OLD F. No.: V.9/15-55/OFF/OA/2020-21 26/11/2020

,सेवा में/To

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

महोदय/Gentlemen,

Sub : Information sought for on the basis of RTI application under RTI Act, 2005, sent by Shri Mahesh A. Patel, 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmedabad, Pin-380009.-m/reg.

Please refer to your letter File No.GEXCOM/RTI/APP/471/2020-TECH-O/o COMM-R-CGST-GANDHINAGAR dated 12.11.2020 on the above mentioned subject matter.

2. In this regard, it is to inform you that the entire documents as called for by the RTI applicant are already provided to the concerned noticee i.e. **M/ s J. P. Foods**, at the time of **servng of Show Cause Notice issued from F.No. V.9/15-55/OFF/OA/2020-21 dated 26.06.2020. Even otherwise**, if the noticee have not received such documents, they can request for such documents on simple request made to the department in writing.

3. In the instant matter the applicant, Shri Mahesh A Patel appears to be a third party, since nowhere in the SCN his name is appearing. A provision of Section 11 of the RTI Act restricts to provide such information. You are, therefore, requested to go through the situation and let this office know immediately whether to provide such documents so as to comply with the provisions of the said law.

4. This is issued with the approval of Commissioner.

भवदीय / Yours sincerely,

Manoj Kumar Sharma
Assistant Commissioner (O&A),
CGST & Central Excise,
Gandhinagar Commissionerate.



Reach us at

<http://www.cgstgandhinagar.gov.in>



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भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY

भाग II — खण्ड 1
PART II — Section 1

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 25] नई दिल्ली, मंगलवार, जून 21, 2005/ज्येष्ठ 31, 1927
No. 25] NEW DELHI, TUESDAY, JUNE 21, 2005/JYAISTHA 31, 1927

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 21st June, 2005/Jyaistha 31, 1927 (Saka)

The following Act of Parliament received the assent of the President on the 15th June, 2005, and is hereby published for general information:—

THE RIGHT TO INFORMATION ACT, 2005
No. 22 of 2005

[15th June, 2005.]

An Act to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities, in order to promote transparency and accountability in the working of every public authority, the constitution of a Central Information Commission and State Information Commissions and for matters connected therewith or incidental thereto.

WHEREAS the Constitution of India has established democratic Republic;

AND WHEREAS democracy requires an informed citizenry and transparency of information which are vital to its functioning and also to contain corruption and to hold Governments and their instrumentalities accountable to the governed;

AND WHEREAS revelation of information in actual practice is likely to conflict with other public interests including efficient operations of the Governments, optimum use of limited fiscal resources and the preservation of confidentiality of sensitive information;

AND WHEREAS it is necessary to harmonise these conflicting interests while preserving the paramourcy of the democratic ideal;

NOW, THEREFORE, it is expedient to provide for furnishing certain information to citizens who desire to have it.

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. (1) This Act may be called the Right to Information Act, 2005.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) The provisions of sub-section (1) of section 4, sub-sections (1) and (2) of section 5, sections 12, 13, 15, 16, 24, 27 and 28 shall come into force at once, and the remaining provisions of this Act shall come into force on the one hundred and twentieth day of its enactment.

2. In this Act, unless the context otherwise requires,—

(a) "appropriate Government" means in relation to a public authority which is established, constituted, owned, controlled or substantially financed by funds provided directly or indirectly—

(i) by the Central Government or the Union territory administration, the Central Government;

(ii) by the State Government, the State Government;

(b) "Central Information Commission" means the Central Information Commission constituted under sub-section (1) of section 12;

(c) "Central Public Information Officer" means the Central Public Information Officer designated under sub-section (1) and includes a Central Assistant Public Information Officer designated as such under sub-section (2) of section 5;

(d) "Chief Information Commissioner" and "Information Commissioner" mean the Chief Information Commissioner and Information Commissioner appointed under sub-section (3) of section 12;

(e) "competent authority" means—

(i) the Speaker in the case of the House of the People or the Legislative Assembly of a State or a Union territory having such Assembly and the Chairman in the case of the Council of States or Legislative Council of a State;

(ii) the Chief Justice of India in the case of the Supreme Court;

(iii) the Chief Justice of the High Court in the case of a High Court;

(iv) the President or the Governor, as the case may be, in the case of other authorities established or constituted by or under the Constitution;

(v) the administrator appointed under article 239 of the Constitution;

(f) "information" means any material in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form

Short title,
extent and
commencemen
t

Definitions.

and information relating to any private body which can be accessed by a public authority under any other law for the time being in force;

(g) "prescribed" means prescribed by rules made under this Act by the appropriate Government or the competent authority, as the case may be;

(h) "public authority" means any authority or body or institution of self-government established or constituted—

- (a) by or under the Constitution;
- (b) by any other law made by Parliament;
- (c) by any other law made by State Legislature;
- (d) by notification issued or order made by the appropriate Government,

and includes any—

- (i) body owned, controlled or substantially financed;
- (ii) non-Government organisation substantially financed,

directly or indirectly by funds provided by the appropriate Government;

(i) "record" includes—

- (a) any document, manuscript and file;
- (b) any microfilm, microfiche and facsimile copy of a document;
- (c) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and
- (d) any other material produced by a computer or any other device;

(j) "right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to—

- (i) inspection of work, documents, records;
- (ii) taking notes, extracts or certified copies of documents or records;
- (iii) taking certified samples of material;
- (iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

(k) "State Information Commission" means the State Information Commission constituted under sub-section (1) of section 15;

(l) "State Chief Information Commissioner" and "State Information Commissioner" mean the State Chief Information Commissioner and the State Information Commissioner appointed under sub-section (3) of section 15;

(m) "State Public Information Officer" means the State Public Information Officer designated under sub-section (1) and includes a State Assistant Public Information Officer designated as such under sub-section (2) of section 5;

(n) "third party" means a person other than the citizen making a request for information and includes a public authority.

CHAPTER II

Right to information and obligations of public authorities

3. Subject to the provisions of this Act, all citizens shall have the right to information.

Right to
information

4. (1) Every public authority shall—

- a) maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerised are, within a reasonable time and subject to availability of resources, computerised and connected through a network all over the country on different systems so that access to such records is facilitated;
- b) publish within one hundred and twenty days from the enactment of this Act,—
 - (i) the particulars of its organisation, functions and duties;
 - (ii) the powers and duties of its officers and employees;
 - (iii) the procedure followed in the decision making process, including channels of supervision and accountability;
 - (iv) the norms set by it for the discharge of its functions;
 - (v) the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;
 - (vi) a statement of the categories of documents that are held by it or under its control;
 - (vii) the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;
 - (viii) a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;
 - (ix) a directory of its officers and employees;
 - (x) the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;
 - (xi) the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;
 - (xii) the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;
 - (xiii) particulars of recipients of concessions, permits or authorisations granted by it;
 - (xiv) details in respect of the information, available to or held by it, reduced in an electronic form;
 - (xv) the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;
 - (xvi) the names, designations and other particulars of the Public Information Officers;
 - (xvii) such other information as may be prescribed; and thereafter update these publications every year;
- c) publish all relevant facts while formulating important policies or announcing the decisions which affect public;
- d) provide reasons for its administrative or quasi-judicial

decisions to affected persons.

(2) It shall be a constant endeavour of every public authority to take steps in accordance with the requirements of clause (b) of sub-section (1) to provide as much information *suo motu* to the public at regular intervals through various means of communications, including internet, so that the public have minimum resort to the use of this Act to obtain information.

(3) For the purposes of sub-section (1), every information shall be disseminated widely and in such form and manner which is easily accessible to the public.

(4) All materials shall be disseminated taking into consideration the cost effectiveness, local language and the most effective method of communication in that local area and the information should be easily accessible, to the extent possible in electronic format with the Central Public Information Officer or State Public Information Officer, as the case may be, available free or at such cost of the medium or the print cost price as may be prescribed.

Explanation.—For the purposes of sub-sections (3) and (4), "disseminated" means making known or communicated the information to the public through notice boards, newspapers, public announcements, media broadcasts, the internet or any other means, including inspection of offices of any public authority.

5. (1) Every public authority shall, within one hundred days of the enactment of this Act, designate as many officers as the Central Public Information Officers or State Public Information Officers, as the case may be, in all administrative units or offices under it as may be necessary to provide information to persons requesting for the information under this Act.

Designation
of Public
Information
Officers.

(2) Without prejudice to the provisions of sub-section (1), every public authority shall designate an officer, within one hundred days of the enactment of this Act, at each sub-divisional level or other sub-district level as a Central Assistant Public Information Officer or a State Assistant Public Information Officer, as the case may be, to receive the applications for information or appeals under this Act for forwarding the same forthwith to the Central Public Information Officer or the State Public Information Officer or senior officer specified under sub-section (1) of section 19 or the Central Information Commission or the State Information Commission, as the case may be:

Provided that where an application for information or appeal is given to a Central Assistant Public Information Officer or a State Assistant Public Information Officer, as the case may be, a period of five days shall be added in computing the period for response specified under sub-section (1) of section 7.

(3) Every Central Public Information Officer or State Public Information Officer, as the case may be, shall deal with requests from persons seeking information and render reasonable assistance to the persons seeking such information.

(4) The Central Public Information Officer or State Public Information Officer, as the case may be, may seek the assistance of any other officer as he or she considers it necessary for the proper discharge of his or her duties.

(5) Any officer, whose assistance has been sought under sub-section (4), shall render all assistance to the Central Public Information Officer or State Public Information Officer, as the case may be, seeking his or her assistance and for the purposes of any contravention of the provisions of this Act, such other officer shall be treated as a Central Public Information Officer or State Public Information Officer, as the case may be.

6. (1) A person, who desires to obtain any information under this Act, shall make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is being made, accompanying such fee as may be prescribed, to—

Request for
obtaining
information.

- (a) the Central Public Information Officer or State Public Information Officer, as the case may be, of the concerned public authority;
- (b) the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be,

specifying the particulars of the information sought by him or her:

Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

(2) An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.

(3) Where an application is made to a public authority requesting for an information,—

- (i) which is held by another public authority; or
- (ii) the subject matter of which is more closely connected with the functions of another public authority,

the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer:

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

Disposal of
request.

7. (1) Subject to the proviso to sub-section (2) of section 5 or the proviso to sub-section (3) of section 6, the Central Public Information Officer or State Public Information Officer, as the case may be, on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information on payment of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9:

Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

(2) If the Central Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within the period specified under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall be deemed to have refused the request.

(3) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be, shall send an intimation to the person making the request, giving—

- (a) the details of further fees representing the cost of providing the information as determined by him, together with the calculations made

to arrive at the amount in accordance with fee prescribed under sub-section (1), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that sub-section;

- (b) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.

(4) Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be, shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.

(5) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed:

Provided that the fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.

(6) Notwithstanding anything contained in sub-section (5), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in sub-section (1).

(7) Before taking any decision under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall take into consideration the representation made by a third party under section 11.

(8) Where a request has been rejected under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request,—

- (i) the reasons for such rejection;
- (ii) the period within which an appeal against such rejection may be preferred; and
- (iii) the particulars of the appellate authority.

(9) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.

8. (1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

(a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;

(b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;

Exemption from disclosure of information.

(c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;

(d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;

(f) information received in confidence from foreign Government;

(g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;

(h) information which would impede the process of investigation or apprehension or prosecution of offenders;

(i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:

Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over:

Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;

(j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:

Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

19 of 1923.

(2) Notwithstanding anything in the Official Secrets Act, 1923 nor any of the exemptions permissible in accordance with sub-section (1), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

(3) Subject to the provisions of clauses (a), (c) and (i) of sub-section (1), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section:

Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

Grounds for rejection to access in certain cases.

Severability

9. Without prejudice to the provisions of section 8, a Central Public Information Officer or a State Public Information Officer, as the case may be, may reject a request for information where such a request for providing access would involve an infringement of copyright subsisting in a person other than the State.

10. (1) Where a request for access to information is rejected on the ground that it is in relation to information which is exempt from disclosure, then, notwithstanding anything contained in this Act, access may be provided to that part of the record which does not contain any information which is exempt from disclosure under this Act and which can reasonably be severed from any part that contains exempt information.

(2) Where access is granted to a part of the record under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall give a notice to the applicant, informing—

- (a) that only part of the record requested, after severance of the record containing information which is exempt from disclosure, is being provided;
- (b) the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based;
- (c) the name and designation of the person giving the decision;
- (d) the details of the fees calculated by him or her and the amount of fee which the applicant is required to deposit; and
- (e) his or her rights with respect to review of the decision regarding non-disclosure of part of the information, the amount of fee charged or the form of access provided, including the particulars of the senior officer specified under sub-section (1) of section 19 or the Central Information Commission or the State Information Commission, as the case may be, time limit, process and any other form of access.

Third party information.

11. (1) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information:

Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

(2) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (1) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.

(3) Notwithstanding anything contained in section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section (2), make a decision as to whether or not to disclose the information or record or part thereof and give in

writing the notice of his decision to the third party.

(4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

CHAPTER III

The Central Information Commission

12. (1) The Central Government shall, by notification in the Official Gazette, constitute a body to be known as the Central Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

Constitution
of Central
Information
Commission

(2) The Central Information Commission shall consist of—

- (a) the Chief Information Commissioner; and
- (b) such number of Central Information Commissioners, not exceeding ten, as may be deemed necessary.

(3) The Chief Information Commissioner and Information Commissioners shall be appointed by the President on the recommendation of a committee consisting of—

- (i) the Prime Minister, who shall be the Chairperson of the committee;
- (ii) the Leader of Opposition in the Lok Sabha; and
- (iii) a Union Cabinet Minister to be nominated by the Prime Minister.

Explanation.—For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the House of the People has not been recognised as such, the Leader of the single largest group in opposition of the Government in the House of the People shall be deemed to be the Leader of Opposition.

(4) The general superintendence, direction and management of the affairs of the Central Information Commission shall vest in the Chief Information Commissioner who shall be assisted by the Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the Central Information Commission autonomously without being subjected to directions by any other authority under this Act.

(5) The Chief Information Commissioner and Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(6) The Chief Information Commissioner or an Information Commissioner shall not be a Member of Parliament or Member of the Legislature of any State or Union territory, as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(7) The headquarters of the Central Information Commission shall be at Delhi and the Central Information Commission may, with the previous approval of the Central Government, establish offices at other places in India.

13. (1) The Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment:

Term of office and conditions of service.

Provided that no Chief Information Commissioner shall hold office as such after he has attained the age of sixty-five years.

(2) Every Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier, and shall not be eligible for reappointment as such Information Commissioner:

Provided that every Information Commissioner shall, on vacating his office under this sub-section be eligible for appointment as the Chief Information Commissioner in the manner specified in sub-section (3) of section 12:

Provided further that where the Information Commissioner is appointed as the Chief Information Commissioner, his term of office shall not be more than five years in aggregate as the Information Commissioner and the Chief Information Commissioner.

(3) The Chief Information Commissioner or an Information Commissioner shall before he enters upon his office make and subscribe before the President or some other person appointed by him in that behalf, an oath or affirmation according to the form set out for the purpose in the First Schedule.

(4) The Chief Information Commissioner or an Information Commissioner may, at any time, by writing under his hand addressed to the President, resign from his office:

Provided that the Chief Information Commissioner or an Information Commissioner may be removed in the manner specified under section 14.

(5) The salaries and allowances payable to and other terms and conditions of service of—

- (a) the Chief Information Commissioner shall be the same as that of the Chief Election Commissioner;
- (b) an Information Commissioner shall be the same as that of an Election Commissioner:

Provided that if the Chief Information Commissioner or an Information Commissioner, at the time of his appointment is, in receipt of a pension, other than a disability or wound pension, in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that if the Chief Information Commissioner or an Information Commissioner if, at the time of his appointment is, in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any Central Act or State Act or a Government company owned or controlled by the Central Government or the State Government, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of pension equivalent to the retirement benefits:

Provided also that the salaries, allowances and other conditions of service of the Chief Information Commissioner and the Information Commissioners shall not be varied to their

disadvantage after their appointment.

(6) The Central Government shall provide the Chief Information Commissioner and the Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this Act, and the salaries and allowances payable to and the terms and conditions of service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

14. (1) Subject to the provisions of sub-section (3), the Chief Information Commissioner or any Information Commissioner shall be removed from his office only by order of the President on the ground of proved misbehaviour or incapacity after the Supreme Court, on a reference made to it by the President, has, on inquiry, reported that the Chief Information Commissioner or any Information Commissioner, as the case may be, ought on such ground be removed.

Removal of Chief Information Commissioner or Information Commissioner.

(2) The President may suspend from office, and if deem necessary prohibit also from attending the office during inquiry, the Chief Information Commissioner or Information Commissioner in respect of whom a reference has been made to the Supreme Court under sub-section (1) until the President has passed orders on receipt of the report of the Supreme Court on such reference.

(3) Notwithstanding anything contained in sub-section (1), the President may by order remove from office the Chief Information Commissioner or any Information Commissioner if the Chief Information Commissioner or a Information Commissioner, as the case may be,—

- (a) is adjudged an insolvent; or
- (b) has been convicted of an offence which, in the opinion of the President, involves moral turpitude; or
- (c) engages during his term of office in any paid employment outside the duties of his office; or
- (d) is, in the opinion of the President, unfit to continue in office by reason of infirmity of mind or body; or
- (e) has acquired such financial or other interest as is likely to affect prejudicially his functions as the Chief Information Commissioner or a Information Commissioner.

(4) If the Chief Information Commissioner or a Information Commissioner in any way, concerned or interested in any contract or agreement made by or on behalf of the Government of India or participates in any way in the profit thereof or in any benefit or emolument arising therefrom otherwise than as a member and in common with the other members of an incorporated company, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour.

CHAPTER IV

The State Information Commission

15. (1) Every State Government shall, by notification in the Official Gazette, constitute a body to be known as the (name of the State) Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

Constitution of State Information Commission.

(2) The State Information Commission shall consist of—

- (a) the State Chief Information Commissioner, and
- (b) such number of State Information Commissioners, not exceeding ten, as may be deemed necessary.

(3) The State Chief Information Commissioner and the State Information Commissioners shall be appointed by the Governor on the recommendation of a committee consisting of—

- (i) the Chief Minister, who shall be the Chairperson of the committee;
- (ii) the Leader of Opposition in the Legislative Assembly; and
- (iii) a Cabinet Minister to be nominated by the Chief Minister

Explanation.—For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the Legislative Assembly has not been recognised as such, the Leader of the single largest group in opposition of the Government in the Legislative Assembly shall be deemed to be the Leader of Opposition.

(4) The general superintendence, direction and management of the affairs of the State Information Commission shall vest in the State Chief Information Commissioner who shall be assisted by the State Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the State Information Commission autonomously without being subjected to directions by any other authority under this Act.

(5) The State Chief Information Commissioner and the State Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(6) The State Chief Information Commissioner or a State Information Commissioner shall not be a Member of Parliament or Member of the Legislature of any State or Union territory, as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(7) The headquarters of the State Information Commission shall be at such place in the State as the State Government may, by notification in the Official Gazette, specify and the State Information Commission may, with the previous approval of the State Government, establish offices at other places in the State.

Term of office
and conditions
of service.

16. (1) The State Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment:

Provided that no State Chief Information Commissioner shall hold office as such after he has attained the age of sixty-five years.

(2) Every State Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier, and shall not be eligible for reappointment as such State Information Commissioner:

Provided that every State Information Commissioner shall, on vacating his office under this sub-section, be eligible for appointment as the State Chief Information Commissioner in the manner specified in sub-section (3) of section 15:

Provided further that where the State Information Commissioner is appointed as the State Chief Information Commissioner, his term of office shall not be more than five years in aggregate as the State Information Commissioner and the State Chief Information Commissioner.

(3) The State Chief Information Commissioner or a State Information Commissioner,

shall before he enters upon his office make and subscribe before the Governor or some other person appointed by him in that behalf, an oath or affirmation according to the form set out for the purpose in the First Schedule.

(4) The State Chief Information Commissioner or a State Information Commissioner may, at any time, by writing under his hand addressed to the Governor, resign from his office:

Provided that the State Chief Information Commissioner or a State Information Commissioner may be removed in the manner specified under section 17.

(5) The salaries and allowances payable to and other terms and conditions of service of—

- (a) the State Chief Information Commissioner shall be the same as that of an Election Commissioner;
- (b) the State Information Commissioner shall be the same as that of the Chief Secretary to the State Government:

Provided that if the State Chief Information Commissioner or a State Information Commissioner, at the time of his appointment is, in receipt of a pension, other than a disability or wound pension, in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the State Chief Information Commissioner or a State Information Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that where the State Chief Information Commissioner or a State Information Commissioner is, at the time of his appointment is, in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any Central Act or State Act or a Government company owned or controlled by the Central Government or the State Government, his salary in respect of the service as the State Chief Information Commissioner or the State Information Commissioner shall be reduced by the amount of pension equivalent to the retirement benefits:

Provided also that the salaries, allowances and other conditions of service of the State Chief Information Commissioner and the State Information Commissioners shall not be varied to their disadvantage after their appointment.

(6) The State Government shall provide the State Chief Information Commissioner and the State Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this Act, and the salaries and allowances payable to and the terms and conditions of service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

17. (1) Subject to the provisions of sub-section (3), the State Chief Information Commissioner or a State Information Commissioner shall be removed from his office only by order of the Governor on the ground of proved misbehaviour or incapacity after the Supreme Court, on a reference made to it by the Governor, has on inquiry, reported that the State Chief Information Commissioner or a State Information Commissioner, as the case may be, ought on such ground be removed.

Removal of State
Chief Information
Commissioner or
State Information
Commissioner

(2) The Governor may suspend from office, and if deem necessary prohibit also from attending the office during inquiry, the State Chief Information Commissioner or a State Information Commissioner in respect of whom a reference has been made to the Supreme Court under sub-section (1) until the Governor has passed orders on receipt of the report of

the Supreme Court on such reference.

(3) Notwithstanding anything contained in sub-section (1), the Governor may by order remove from office the State Chief Information Commissioner or a State Information Commissioner if a State Chief Information Commissioner or a State Information Commissioner, as the case may be,—

- (a) is adjudged an insolvent; or
- (b) has been convicted of an offence which, in the opinion of the Governor, involves moral turpitude; or
- (c) engages during his term of office in any paid employment outside the duties of his office; or
- (d) is, in the opinion of the Governor, unfit to continue in office by reason of infirmity of mind or body; or
- (e) has acquired such financial or other interest as is likely to affect prejudicially his functions as the State Chief Information Commissioner or a State Information Commissioner.

(4) If the State Chief Information Commissioner or a State Information Commissioner in any way, concerned or interested in any contract or agreement made by or on behalf of the Government of the State or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom otherwise than as a member and in common with the other members of an incorporated company, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour.

Powers and
functions of
Information
Commissions.

CHAPTER V

Powers and functions of the Information Commissions, appeal and penalties

18. (1) Subject to the provisions of this Act, it shall be the duty of the Central Information Commission or State Information Commission, as the case may be, to receive and inquire into a complaint from any person,—

- (a) who has been unable to submit a request to a Central Public Information Officer or State Public Information Officer, as the case may be, either by reason that no such officer has been appointed under this Act, or because the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be, has refused to accept his or her application for information or appeal under this Act for forwarding the same to the Central Public Information Officer or State Public Information Officer or senior officer specified in sub-section (1) of section 19 or the Central Information Commission or the State Information Commission, as the case may be;
- (b) who has been refused access to any information requested under this Act;
- (c) who has not been given a response to a request for information or access to information within the time limit specified under this Act;
- (d) who has been required to pay an amount of fee which he or she considers unreasonable;
- (e) who believes that he or she has been given incomplete, misleading or false information under this Act; and
- (f) in respect of any other matter relating to requesting or obtaining access to records under this Act.

(2) Where the Central Information Commission or State Information Commission, as the case may be, is satisfied that there are reasonable grounds to inquire into the matter, it may initiate an inquiry in respect thereof.

(3) The Central Information Commission or State Information Commission, as the case may be, shall, while inquiring into any matter under this section, have the same powers as are vested in a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of persons and compel them to give oral or written evidence on oath and to produce the documents or things;
- (b) requiring the discovery and inspection of documents;
- (c) receiving evidence on affidavit;
- (d) requisitioning any public record or copies thereof from any court or office;
- (e) issuing summons for examination of witnesses or documents; and
- (f) any other matter which may be prescribed.

(4) Notwithstanding anything inconsistent contained in any other Act of Parliament or State Legislature, as the case may be, the Central Information Commission or the State Information Commission, as the case may be, may, during the inquiry of any complaint under this Act, examine any record to which this Act applies which is under the control of the public authority, and no such record may be withheld from it on any grounds.

Appeal

19. (1) Any person who, does not receive a decision within the time specified in sub-section (1) or clause (a) of sub-section (3) of section 7, or is aggrieved by a decision of the Central Public Information Officer or State Public Information Officer, as the case may be, may within thirty days from the expiry of such period or from the receipt of such a decision prefer an appeal to such officer who is senior in rank to the Central Public Information Officer or State Public Information Officer as the case may be, in each public authority:

Provided that such officer may admit the appeal after the expiry of the period of thirty days if he or she is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) Where an appeal is preferred against an order made by a Central Public Information Officer or a State Public Information Officer, as the case may be, under section 11 to disclose third party information, the appeal by the concerned third party shall be made within thirty days from the date of the order.

(3) A second appeal against the decision under sub-section (1) shall lie within ninety days from the date on which the decision should have been made or was actually received, with the Central Information Commission or the State Information Commission:

Provided that the Central Information Commission or the State Information Commission, as the case may be, may admit the appeal after the expiry of the period of ninety days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(4) If the decision of the Central Public Information Officer or State Public Information Officer, as the case may be, against which an appeal is preferred relates to information of a third party, the Central Information Commission or State Information Commission, as the case may be, shall give a reasonable opportunity of being heard to that third party.

(5) In any appeal proceedings, the onus to prove that a denial of a request was justified shall be on the Central Public Information Officer or State Public Information Officer, as the case may be, who denied the request.

(6) An appeal under sub-section (1) or sub-section (2) shall be disposed of within thirty days of the receipt of the appeal or within such extended period not exceeding a total of forty-five days from the date of filing thereof, as the case may be, for reasons to be

recorded in writing.

(7) The decision of the Central Information Commission or State Information Commission, as the case may be, shall be binding.

(8) In its decision, the Central Information Commission or State Information Commission, as the case may be, has the power to—

(a) require the public authority to take any such steps as may be necessary to secure compliance with the provisions of this Act, including—

- (i) by providing access to information, if so requested, in a particular form;
- (ii) by appointing a Central Public Information Officer or State Public Information Officer, as the case may be;
- (iii) by publishing certain information or categories of information;
- (iv) by making necessary changes to its practices in relation to the maintenance, management and destruction of records;
- (v) by enhancing the provision of training on the right to information for its officials;
- (vi) by providing it with an annual report in compliance with clause (b) of sub-section (1) of section 4;

(b) require the public authority to compensate the complainant for any loss or other detriment suffered;

- (c) impose any of the penalties provided under this Act;
- (d) reject the application.

(9) The Central Information Commission or State Information Commission, as the case may be, shall give notice of its decision, including any right of appeal, to the complainant and the public authority.

(10) The Central Information Commission or State Information Commission, as the case may be, shall decide the appeal in accordance with such procedure as may be prescribed.

Penalties

20. (1) Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under sub-section (1) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished, so however, the total amount of such penalty shall not exceed twenty-five thousand rupees:

Provided that the Central Public Information Officer or the State Public Information Officer, as the case may be, shall be given a reasonable opportunity of being heard before any penalty is imposed on him:

Provided further that the burden of proving that he acted reasonably and diligently shall be on the Central Public Information Officer or the State Public Information Officer, as the case may be.

(2) Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case

may be, has, without any reasonable cause and persistently, failed to receive an application for information or has not furnished information within the time specified under sub-section (1) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall recommend for disciplinary action against the Central Public Information Officer or the State Public Information Officer, as the case may be, under the service rules applicable to him.

CHAPTER VI

Miscellaneous

Protection of
action taken in
good faith.

21. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act or any rule made thereunder.

Act to have
overriding
effect

22. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Official Secrets Act, 1923, and any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Bar of
jurisdiction of
courts

23. No court shall entertain any suit, application or other proceeding in respect of any order made under this Act and no such order shall be called in question otherwise than by way of an appeal under this Act.

Act not to
apply to
certain
organisations

24. (1) Nothing contained in this Act shall apply to the intelligence and security organisations specified in the Second Schedule, being organisations established by the Central Government or any information furnished by such organisations to that Government:

Provided that the information pertaining to the allegations of corruption and human rights violations shall not be excluded under this sub-section:

Provided further that in the case of information sought for is in respect of allegations of violation of human rights, the information shall only be provided after the approval of the Central Information Commission, and notwithstanding anything contained in section 7, such information shall be provided within forty-five days from the date of the receipt of request.

(2) The Central Government may, by notification in the Official Gazette, amend the Schedule by including therein any other intelligence or security organisation established by that Government or omitting therefrom any organisation already specified therein and on the publication of such notification, such organisation shall be deemed to be included in or, as the case may be, omitted from the Schedule.

(3) Every notification issued under sub-section (2) shall be laid before each House of Parliament.

(4) Nothing contained in this Act shall apply to such intelligence and security organisation being organisations established by the State Government, as that Government may, from time to time, by notification in the Official Gazette, specify:

Provided that the information pertaining to the allegations of corruption and human rights violations shall not be excluded under this sub-section:

Provided further that in the case of information sought for is in respect of allegations of violation of human rights, the information shall only be provided after the approval of the State Information Commission and, notwithstanding anything contained in section 7, such information shall be provided within forty-five days from the date of the receipt of request.

(5) Every notification issued under sub-section (4) shall be laid before the State Legislature.

25. (1) The Central Information Commission or State Information Commission, as the case may be, shall, as soon as practicable after the end of each year, prepare a report on the implementation of the provisions of this Act during that year and forward a copy thereof to the appropriate Government.

Monitoring and Reporting

(2) Each Ministry or Department shall, in relation to the public authorities within their jurisdiction, collect and provide such information to the Central Information Commission or State Information Commission, as the case may be, as is required to prepare the report under this section and comply with the requirements concerning the furnishing of that information and keeping of records for the purposes of this section.

(3) Each report shall state in respect of the year to which the report relates,—

- (a) the number of requests made to each public authority;
- (b) the number of decisions where applicants were not entitled to access to the documents pursuant to the requests, the provisions of this Act under which these decisions were made and the number of times such provisions were invoked;
- (c) the number of appeals referred to the Central Information Commission or State Information Commission, as the case may be, for review, the nature of the appeals and the outcome of the appeals;
- (d) particulars of any disciplinary action taken against any officer in respect of the administration of this Act;
- (e) the amount of charges collected by each public authority under this Act;
- (f) any facts which indicate an effort by the public authorities to administer and implement the spirit and intention of this Act;
- (g) recommendations for reform, including recommendations in respect of the particular public authorities, for the development, improvement, modernisation, reform or amendment to this Act or other legislation or common law or any other matter relevant for operationalising the right to access information.

(4) The Central Government or the State Government, as the case may be, may, as soon as practicable after the end of each year, cause a copy of the report of the Central Information Commission or the State Information Commission, as the case may be, referred to in sub-section (1) to be laid before each House of Parliament or, as the case may be, before each House of the State Legislature, where there are two Houses, and where there is one House of the State Legislature before that House.

(5) If it appears to the Central Information Commission or State Information Commission, as the case may be, that the practice of a public authority in relation to the exercise of its functions under this Act does not conform with the provisions or spirit of this Act, it may give to the authority a recommendation specifying the steps which ought in its opinion to be taken for promoting such conformity.

26. (1) The appropriate Government may, to the extent of availability of financial and other resources,—

- (a) develop and organise educational programmes to advance the understanding of the public, in particular of disadvantaged communities as to how to exercise the rights contemplated under this Act;

Appropriate Government to prepare programmes

(b) encourage public authorities to participate in the development and organisation of programmes referred to in clause (a) and to undertake such programmes themselves;

(c) promote timely and effective dissemination of accurate information by public authorities about their activities; and

(d) train Central Public Information Officers or State Public Information Officers, as the case may be, of public authorities and produce relevant training materials for use by the public authorities themselves.

(2) The appropriate Government shall, within eighteen months from the commencement of this Act, compile in its official language a guide containing such information, in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right specified in this Act.

(3) The appropriate Government shall, if necessary, update and publish the guidelines referred to in sub-section (2) at regular intervals which shall, in particular and without prejudice to the generality of sub-section (2), include—

- (a) the objects of this Act;
- (b) the postal and street address, the phone and fax number and, if available, electronic mail address of the Central Public Information Officer or State Public Information Officer, as the case may be, of every public authority appointed under sub-section (1) of section 5;
- (c) the manner and the form in which request for access to an information shall be made to a Central Public Information Officer or State Public Information Officer, as the case may be;
- (d) the assistance available from and the duties of the Central Public Information Officer or State Public Information Officer, as the case may be, of a public authority under this Act;
- (e) the assistance available from the Central Information Commission or State Information Commission, as the case may be;
- (f) all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by this Act including the manner of filing an appeal to the Commission;
- (g) the provisions providing for the voluntary disclosure of categories of records in accordance with section 4;
- (h) the notices regarding fees to be paid in relation to requests for access to an information; and
- (i) any additional regulations or circulars made or issued in relation to obtaining access to an information in accordance with this Act.

(4) The appropriate Government must, if necessary, update and publish the guidelines at regular intervals.

27. (1) The appropriate Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make
rules by
appropriate
Government

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the cost of the medium or print cost price of the materials to be disseminated under sub-section (4) of section 4;
- (b) the fee payable under sub-section (1) of section 6;
- (c) the fee payable under sub-sections (1) and (5) of section 7;
- (d) the salaries and allowances payable to and the terms and conditions of service of the officers and other employees under sub-section (6) of section 13 and

- sub-section (6) of section 16;
- (e) the procedure to be adopted by the Central Information Commission or State Information Commission, as the case may be, in deciding the appeals under sub-section (10) of section 19; and
- (f) any other matter which is required to be, or may be, prescribed.

28. (1) The competent authority may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make rules by competent authority.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (i) the cost of the medium or print cost price of the materials to be disseminated under sub-section (4) of section 4;
- (ii) the fee payable under sub-section (1) of section 6;
- (iii) the fee payable under sub-section (1) of section 7; and
- (iv) any other matter which is required to be, or may be, prescribed

29. (1) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Laying of rules.

(2) Every rule made under this Act by a State Government shall be laid, as soon as may be after it is notified, before the State Legislature.

30. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removal of the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date of the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

31. The Freedom of Information Act, 2002 is hereby repealed.

5 of 2003

Repeal

THE FIRST SCHEDULE

[See sections 13 (3) and 16(3)]

Form of oath or affirmation to be made by the Chief Information
Commissioner/the Information Commissioner/the State Chief Information
Commissioner/the State Information Commissioner

"I,, having been appointed Chief Information Commissioner
/Information Commissioner / State Chief Information Commissioner / State
Information Commissioner swear in the name of God
solemnly affirm

that I will bear true faith and allegiance to the Constitution of India as by
law established, that I will uphold the sovereignty and integrity of India,
that I will duly and faithfully and to the best of my ability, knowledge and
judgment perform the duties of my office without fear or favour, affection
or ill-will and that I will uphold the Constitution and the laws."

THE SECOND SCHEDULE

(See section 24)

Intelligence and security organisation established by the Central Government

1. Intelligence Bureau.
2. Research and Analysis Wing of the Cabinet Secretariat.
3. Directorate of Revenue Intelligence.
4. Central Economic Intelligence Bureau.
5. Directorate of Enforcement.
6. Narcotics Control Bureau.
7. Aviation Research Centre.
8. Special Frontier Force.
9. Border Security Force.
10. Central Reserve Police Force.
11. Indo-Tibetan Border Police.
12. Central Industrial Security Force.
13. National Security Guards.
14. Assam Rifles.
15. Special Service Bureau
16. Special Branch (CID), Andaman and Nicobar.
17. The Crime Branch-C.I.D.-CB, Dadra and Nagar Haveli.
18. Special Branch, Lakshadweep Police.

T. K. VISWANATHAN,
Secy. to the Govt. of India.

Printed by THE Manager, Government of India Press, Minto Road, New Delhi
and Published by the Controller of Publications, Delhi, 2005.

MGIPMRND—1359GI(S3)—22-06-2005.

I/167388/2020

 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय 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 Ph. 079-27542608, Fax:079-27545021</p>	
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दिनांक:26.11.2020

सेवा में,
मेसर्स जे.पी. फूड्स,
215- बुदासन, तालुका: कड़ी,
डिस्ट्रिक्ट: मेहसाणा,
पिनकोड: 382715.

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री महेश ऐ. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र भेजने- के बारे में।

श्री महेश.ऐ.पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 ने सूचना का अधिकार अधिनियम, 2005 के तहत अपना आवेदन पत्र ऑनलाइन दाखिल किया है।

आवेदक ने आवेदन द्वारा सूचना का अधिकार अधिनियम, 2005 के तहत सूचना मांगी है जो की आपसे सम्बंधित है। उक्त आवेदक ने निम्नलिखित दस्तावेजों/अभिलेख की प्रतियों मांगी है, जो कि कारण बताओ नोटिस F.No.V.9/15-55/ OFF / OA / 2020-21 दिनांक 26.06.2020 का आधार थे।

- 01) Letter F. No. V/11-27/CCO/Prev-DGCEI/2014-15 dated 5.09.2014.
- 02) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.08.2015.
- 03) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 06.03.2019.
- 04) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 05.03.2019.
- 05) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 14.03.2019.
- 06) Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 31.03.2019.
- 07) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 03.04.2019.
- 08) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.04.2019.



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- 09) Letter F.No. IV/19-03/Prev/JPFoods/14-15 dated 15.05.2019.
- 10) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 04.06.2019.
- 11) Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019.
- 12) Letter F. No. V/27-44/Prev/DIV.IV/MISC/19-20 dated 03.02.2020.
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- 14) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 21.05.2020.
- 15) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 05.06.2020.
- 16) Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 04.06.2020.

आवेदक के द्वारा मांगी गयी जानकारी सूचना का अधिकार अधिनियम 2005 के तहत आपकी अनुमति के बिना नहीं दी जा सकती क्योंकि वह अन्य पक्ष है इसलिए आपके अनुमति देने पर ही इन दस्तावेजों की प्रतियाँ उसे दी जा सकती हैं। (धारा-11, सूचना का अधिकार,2005)

आपसे अनुरोध है कि दस दिन के भीतर इस पत्र का जबाब दे ताकि यह सुनिश्चित किया जाये की आवेदक द्वारा मांगी गयी जानकारी उसे दी जाये की नहीं।

अगर इस समय सीमा के अंदर आपका पत्र प्राप्त नहीं होता है तो यह कार्यालय यह समझ लेगा की आप यह सूचना आवेदक को नहीं देना चाहते हैं।

भवदीय

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



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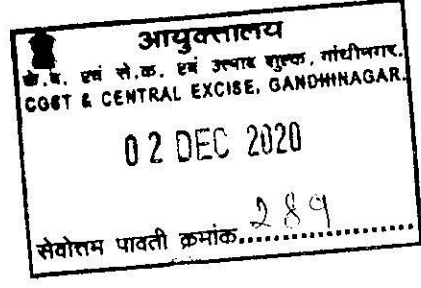
From,

2nd December, 2020

M/s J.P. Foods,

215 Budasan, Tal. Kadi,

Dist. Mehsana – 382715.



To,

The Assistant Commissioner (RTI),

Central Goods & Service Tax,

Gandhinagar.

Dear Sir,

Sub: Your letter dated 26.11.2020.

Ref: RTI application filed by Shri Mahesh A. Patel.

1. This has reference to the letter dated 26.11.2020 received from your office. In this letter you have informed us that an RTI application has been filed by Shri Mahesh A. Patel requesting documents in relation to Show Cause Notice F. No. V.9/15-55/OFF/OA/2020-21 dated 26.06.2020 issued to us. You have requested us to inform you if we have any objection if these documents are supplied to the applicant.
2. We do not have any objection if the copies of the documents are supplied to Mr. Mahesh A. Patel as requested by him. Your office may supply all documents requested by the abovereferred applicant in this case.

Thanking You,

For, J. P. FOODS
(Div. of J. P. Tobacco Products Pvt. Ltd.)
J. P. Foods
AUTHORISED SIGNATORY

M/s J.P Foods.

881

File No.GEXCOM/RTI/APP/471/2020-TECH-O/o COMMR-CGST-GANDHINAGAR
I/167388/2020

30

 सत्यमेव जयते	केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय 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 Ph. 079-27542608, Fax:079-27545021	
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दिनांक:26.11.2020

सेवा में,
मेमर्स जे.पी. फूड्स,
215- वुदासन, तालुका: कडी,
डिस्ट्रिक्ट: मेहसाणा,
पिनकोड: 382715.

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री महेश ए. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र भेजने- के बारे में।

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- 08) Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.04.2019.



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File No.GEXCOM/RTI/APP/471/2020-TECH-O/o COMMR-CGST-GANDHINAGAR
I/167388/2020

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- 09) Letter F.No. IV/19-03/Prev/JPFoods/14-15 dated 15.05.2019.
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आपसे अनुरोध है कि दस दिन के भीतर इस पत्र का जबाब दे ताकि यह सुनिश्चित किया जाये की आवेदक द्वारा मांगी गयी जानकारी उसे दी जाये की नहीं।

अगर इस समय सीमा के अंदर आपका पत्र प्राप्त नहीं होता है तो यह कार्यालय यह समझ लेगा की आप यह सूचना आवेदक को नहीं देना चाहते है।

भवदीय

Signed by Manoj Kumar
Sharma
Date: 26-11-2020 17:37:00
Reason: Approved

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



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 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय 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 Ph. 079-27542608, Fax:079-27545021</p>	
---	---	---

दिनांक:04.12.2020

सेवा में,

सहायक आयुक्त (अपराध & न्याय निर्णय अनुभाग),
केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
गांधीनगर आयुक्तालय

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री महेश ऐ. पटेल, 1001, आत्मा हाउस,
टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 द्वारा मांगी गई सूचना से
संबंधित आवेदन पत्र भेजने- के बारे में।

=====
क्रप्या GEXCOM/RTI/APP/471/2020 दिनांक 11.11.2020 का सन्दर्भ ले। उक्त पत्र
द्वारा आपको श्री महेश ऐ पटेल द्वारा मांगी गयी सूचना के बारे में अवगत कराया था (सूचना का
अधिकार अधिनियम 2005 के तहत)।

क्योंकि मांगी गयी सूचना आवेदक से सीधे तौर पर सम्बंधित नहीं थी यानि की थर्ड पार्टी
सूचना(Third Party Information) थी , इसलिए सूचना का अधिकार अधिनियम, 2005 की
धारा 11 के प्रावधानो के तहत, थर्ड पार्टी यानि की मेसर्स जेपी फूड्स (M/s J.P. Foods) को पत्र
लिख कर उनकी अनुमति/मंजूरी के लिए पूछा गया था। मेसर्स जेपी फूड्स ने आवेदक को उक्त
सूचना प्रदान करने की अनुमति/मंजूरी दे दी है।

इस सम्बन्ध में आपसे अनुरोध है की आवेदक द्वारा मांगी गयी जानकारी तुरंत उपलब्ध करायी जाये
ताकि समय सीमा के भीतर उक्त सूचना आवेदक को उपलब्ध करायी जा सके।



Reach us at
<http://www.cgstgandhinagar.go>



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us@cgst_gnr

भवदीय

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



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<http://www.cgstgandhinagar.go>



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आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद – गांधीनगर कस्टम हॉउस, द्वितीय तल, नवरंगपुरा, अहमदाबाद -380009	OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- GANDHINAGAR CUSTOM HOUSE, 2 ND FLOOR, NAVRANGPURA, AHMEDABAD-380009
फ़ोन नंबर./ PHONE No.: 079-27542195 फ़ैक्स/ FAX : 079-27543676 E-mail:- o-a.cgstgnr@nic.in	

रजिस्ट्री पावती डाक द्वारा / Regd. Post A.D./ Speed Post/E-mail

OLD F. No.: V.9/15-55/OFF/OA/2020-21 08/12/2020

,सेवा में/To

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

महोदय/Gentlemen,

Sub : Information sought for on the basis of RTI application under RTI Act, 2005, sent by Shri Mahesh A. Patel, 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmedabad, Pin-380009.-m/reg.

Please refer to your letter File No.GEXCOM/RTI/APP/471/2020-TECH-O/o COMM-R-CGST-GANDHINAGAR dated 04.12.2020 on the above mentioned subject matter.

2. In this regard, please find attached herewith the documents/information as asked for by the RTI applicant Shri Mahesh A. Patel. You are requested to take necessary action as per provisions of the RTI Act, 2005.

4. This is issued with the approval of Commissioner.

भवदीय / Yours sincerely,

Dilip Hiranjanji Tandulkar
Superintendent (O&A),
CGST & Central Excise,
Gandhinagar Commissionerate.



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<http://www.cgstgandhinagar.gov.in>



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@cgst_gnr

ROV-5

17/09 2014 18:20 27543678

DBE-15

47624 P. 001

ST

URGENT

COMMISSIONER'S SPL. WATCH:

SR. NO.: 223 DATE: 17.09.14

BY SPEED POST

5

Office of the Chief Commissioner of Central Excise
Ahmedabad zone.

7th floor, Central Excise Bhawan, Nr Polytechnic, Ambawadi, Ahmedabad – 380 015
Tele FAX – 079-26307389 & 26303418 e-mail – ccahmdbd@excise.nic.in

F.No.V/11-27/CCO/PREV/DGCEI/2014-15

Date: 17.09.2014

To,
The Commissioner,
Central Excise,
Ahmedabad-I/II/ III/Rajkot/ Bhavnagar

920
ans by 22/9
JC (P)
Pr. Study & discuss.



17/9
2 (P)

Sir/Madam,

Sub. : Incident Reports: forwarding thereof

Enclosed please find herewith following Incident reports for information and necessary action at your end please.

Sr.No.	File No. & Date	Name of the Assessee	Subject	Received From
1	DGCEI/AZU//12(4)73/14-15 dated 28.8.2014	M/s. Shree Additives Pharma & Foods Ltd., Santej (Gujarat)	Incident Report No. 03/CE/2014-15	ADG, DGCEI, Zonal Unit, Ahmedabad.

The contents of the above communication may please be brought to the notice of field formation, so that necessary steps could be taken to safeguard against the occurrence of the same.

Yours faithfully,

7/5/09/14
(B.L.Meena)
Deputy Commissioner (CCO)

Encl.: As above

Supt (CCO)
- find out similar unit in one jurisdiction and. report
10/9

17/09 2014 18:21 27543576

CCE-III

#7924 P 002

DIRECTORATE GENERAL OF CENTRAL EXCISE INTELLIGENCE
 AHMEDABAD ZONAL UNIT, 1ST FLOOR, PREEMA CHAMBERS,
 OPP: PWD QTRS., NEAR MITHAKHALI SIX ROADS
 AHMEDABAD-380006 PHONE NO.079-26425154/FAX NO.079-26406453

TO : SHRI M.D. SINGH, DIRECTOR GENERAL, DGCEI, NEW DELHI
 FROM : C.L. MAHAR, ADG, DGCEI, ZONAL UNIT, AHMEDABAD

F.No. DGCEI/AZU/ 12(4)-73/14-15 /3098 Dated:28/08/2014

INCIDENT REPORT NO. 03 /CE./2014-15

Intelligence gathered by officers of DGCEI, Regional Unit Ludhiana at M/s Shree Additives Pharma & Foods Ltd. having two manufacturing units at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) having Central Excise Regn. No. AACCS6783MEM003 and at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat) having Central Excise Regn. No. AACCS6783MEM002, they have been manufacturing 'Upma Masala' and clearing the same at NIL rate of Central Excise duty by mis-classifying the same as spices under CETH 09109100. They have been clearing the said 'Upma Masala' to various manufacturers who use the same for manufacturing Ready to Eat/Ready to Cook Food namely Upma. Ingredients of the said 'Upma Masala' (falling under various chapters i.e.06,07,09,12,15,20,25 etc.) indicate that the said product is rightly classifiable as "Mixed Seasonings and Mixed Condiments" falling under CETH 21039040, which is liable for Central Excise duty at tariff rate.

2. Acting on above intelligence, search operation was carried out on 25.07.2014 at M/s Shree Additives Pharma & Foods Ltd. at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) and at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat). During the course of the search, it is noticed that M/s Shree Additives Pharma & Foods Ltd has closed their manufacturing activities at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat) and surrendered their C.Ex. Registration. M/s Shree Additives Pharma & Foods Ltd having manufacturing unit at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) found engaged in manufacturing of the different types of Flavours, Spices Mix, Seasonings etc. On scrutiny of the records related to the production and clearance of the different types of 'Upama Masala' and other products, it was noticed that these products were being cleared at NIL rate of Central Excise duty under CETH No. 09109100 as Mixtures of two or more of the products of different headings 09.04 to 09.10, whereas as per the batch records the main ingredients of the different type of 'Upama Masala' were Salt in range of 66% to 75% (approx), Red Onion Powder in range of 5% to 22% (approx), Sugar 5%, Carrot cubes 8% (approx), Citric Acid 2% (approx), Red Chilly 6% (approx), Spice Blend in range of 0.1% to 0.5% (approx) and other ingredients in very small percentage, accordingly the above products were classifiable under CETH No. 21039040 as "Mixed Seasoning and Mixed Condiments" and attracts Central Excise duty. Shri Vijay Podar, MD of the company could not explained how they have classified the above product under Chapter Heading No. 09109100. Records related to the production i.e. Batch

2327

17/09 2014 18:21 27543676

CCE-III

#7924 P.003

preparation reports, requisition documents, sales invoices etc. were withdrawn for further investigation.

3. A statement of Shri Vijay Podar, MD of the company was also recorded on 25.07.2014, wherein he interalia stated that they were under the impression that the products were masala/spices and they did not realize the presence of other constituent, that the spices were not predominated in the product. During the statement, he submitted a letter dated 19.08.2010 addressed to the Jurisdictional Assistant Commissioner, under which they had intimated the JAC about the above products and classification of the same, he stated that they have not disclosed the percentage of the constituents in their letter. He further stated that if the above products were classifiable under CETH No. 21039040, they are required to pay duty more than 4 Crores (approx.) for the clearances made by them during last five years.

4. The preliminary investigations have revealed that M/s Shree Additives Pharma & Foods Ltd. having manufacturing unit at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) have evaded Central Excise duty amounting to Rs. 4 Crores (Approx) by wrongly classifying the 'Upama Masala' and other products under Chapter Heading No. 09109100 as Mixtures of two or more of the products of different headings 09.04 to 09.10 and clearing at NIL rate of duty, instead of classifying the same under CETH No. 21039040 as "Mixed Seasoning and Mixed Condiments" and clearing the same on payment of appropriate Central Excise duty. After initiation of inquiry by DGCEI, in agreement M/s Shree Additives Pharma & Foods Ltd has voluntarily paid C.Ex. duty amounting to Rs. 1.00 Crore so far..

5. The case is under investigation.

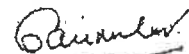
Sdt-

(C.L. MAHAR)

ADDITIONAL DIRECTOR GENERAL

Copy forwarded to:

- (1) The Chief Commissioner, Central Excise, Ahmedabad Zone.
- (2) The Commissioner, Central Excise, Ahmedabad-III.
- (3) The Additional Director General, DGCEI, New Delhi, Mumbai, Kolkata, Chennai & Bangalore.
- (4) The DG, Central Economic Intelligence Bureau (CEIB), New Delhi.
- (5) The Additional/Deputy/Assistant Director, DGCEI, Indore, Vapi & Vadodara, Regional Units.
- (6) Guard File.



(C.L. MAHAR)

ADDITIONAL DIRECTOR GENERAL



**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,
AHMEDABAD-III**

PREVENTIVE AND INVESTIGATION WING,
5th Floor, Mrudul Tower, B/h Times of India, Off Ashram Road,
Ahmedabad-380009.

Telephone No. 079-26581321

FAX No. 079-26574718

F.No.IV/16-15/PI/Gr.V/2014-15

BY R.P.A.D.POST

Date: 18.08.2015.

To
The Assistant Commissioner,
Central Excise, Kadi Division,
4th floor, Janta Super Market, Near Vepari Gin,
Kalol, Dist.: Gandhinagar.

Sub.: Incident report : M/s. J.P. Foods, Kadi – matter regarding.

Please refer to your office letter F.No. IV/19-03/Prev./J.P. Foods/14-15 dated 07.10.2014 and this office letter F.No. V/8-1/PI/07-08-IV dated 19.09.2014 vide which a copy of the Incident Report No. 03/CE/2014-15 issued by the Additional Director General, DGCEI, Ahmedabad has been forwarded to you.

2. The incident report is on classification of "Upma Masala" to be classifiable under CH. 21039040 as " Mixed Seasoning and Mixed Condiments" chargeable to C.Ex. duty at Tarrif Rate, instead of, CH. 09109100 at Nil rate of duty. The ingredients (*as Salt 66% to 75%, Red Onion Powder 5 to 22 % Sugar 5%, Carrot cubes 8%, Citric Acid 2%, Red Chilly 6% Spice Blend 01 % to 0.5 % approx and other ingredient in very small %*) of the above products falling under various chapter (*viz 06, 07, 09, 12 15, 20 25 etc.*) The said product is manufactured by M/s. Shree Additives Pharma & Foods Ltd., Santej, Ahmedabad, the product is subsequently used by various manufacturer who manufactured Ready to Eat/Ready to Cook Food namely Upma (*the manufacturer's web mention that these mixes are ready to use to just with the addition of a base product*).

3. Vide the aforesaid letter dated 07.10.2014, you have informed that a unit namely M/s. J.P.Foods, village Budasan Taluka Kadi is engaged in manufacturing of such type of goods and has submitted list of products & its ingredients (% not disclosed) & the probable classification of the products wherein you have suggested classification of some product under CH 09, some products under CH 21 & Asafetida Compound under Ch.13.

4. On verification from Jauba website relating to export, it has been observed that most of the similar products have been exported from India classifying the same under chapter 09 except Asafoetida Compound which has been classified under Chapter 13.

:: 2 ::

5. Hon'ble CESTAT vide order No. A/624-625/2008/WZB/C-11 (EB) dated 25.07.2008 in case of Commissioner of Central Excise, Mumbai -III Vs. Narendrakumar & Co. reported at 2008(232)ELT866 (Tri-Mumbai) has decided department appeal considering content of CBEC circular No. 205/39/96-CX dated 30.4.96 and decided the case in favor of the assessee whose product is similar to the product of M/s. J.P. Foods. Hon'ble CESTAT's said order is already accepted by the department as informed by Mumbai vide letter dated 23.7.2014. You have not cited the above case law and have not discussed it in your letter dated 07.10.2014.

6. Further, it appears that the products of M/s. J.P. Foods are mainly "masala" and are not ready to eat product and are not capable of being used as food preparation for human consumption in their own right, and is not instant food, the most of products appears to be classifiable under chapter 9 (since the most of ingredients are of Ch 7, 9, 11, 12, 13) instead of chapter 21.03 as suggested by your office.

7. In this connection, you are requested to obtain/ascertain the percentage of various ingredients which are used in preparation of each of the products in question.

8. In view of the above, you are requested to examine the classification of each product and send your detailed comments/views and action taken, if any in the matter may please be sent to this office at the earliest.

Encl.: As above.

o/c *T.G. Rathod*
18/10/20
(T.G. RATHOD)
DEPUTY COMMISSIONER (PREV.)
CENTRAL EXCISE, H.Q.,
AHMEDABAD-III

RUP-18



सत्यमेव जयते

केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय
निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009
OFFICE OF THE COMMISSIONER OF CENTRAL GST
& CENTRAL EXCISE, GANDHINAGAR
Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009



फा.सं./ F.No. IV/16-15/PI/Gr. V/2014-15/

312

दिनांक / Date: 06.03.2019

~~Confidential/गोपनीय~~

सेवा में/To,
The Dy./Asstt. Commissioner,
CGST & Central Excise, Division – Kadi,
4th Floor, Janta Super Market,
Nr. Vepari Jin, At/Po – Kalol,
Dist. Gandhinagar.

महोदय/Sir,

Sub. : A representation made by M/s. J.P. Foods, 215, Budasan, Tal.- Kadi, Dist. Mehsana - m/reg.

Please refer to your office letter F.No. IV/19-03/Prev/JP Foods/14-15 dated 23.01.2019 on the above subject matter.

2- In this regard you are requested to contact the CRCL, Vadodara and forward the Test Results of the samples drawn from the premises of M/s. J P Foods, Budasan.

Please treat this as MOST URGENT.

भवदीय / Yours faithfully,

अभिषेक
06/03/2019

(अभिषेक कुमार / Abhishek Kumar)

सहायक आयुक्त (निवारक),
केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
मुख्यालय - गांधीनगर।

RUD-19.

AM
08/03/19 → Subject Cst(III)

put up on file

23

497



OFFICE OF THE ASSISTANT COMMISSIONER OF
CGST, DIVISION: KADI,
4th FLOOR, JANTA SUPER MARKET, NEAR VEPARI JIN,
KALOL,
DIST.: GANDHINAGAR.
PHONE : (02764) 225575, FAX : (02764)225562
Email: kadidivision@gmail.com



F.No. IV/19-03/Prev/JPFoods/14-15

Date : 05.03.2019

To,

The Assistant Commissioner (Preventive),
C.G.S.T & Central Excise,
Gandhinagar Commissionerate.

Sir,

Sub: A representation by M/s J.P Foods, 215, Budasan, Tal. Kadi, Dist.- Mehsana – m/reg.

Kindly refer to your letter F.No. IV/17-15/PI/Gr.V/2014-15 dated 07.12.2018 and thys office letter of even No. dated 23.01.2019 on the above subject matter.

The report of the Representative samples drawn under Panchnama dated 20.12.2018 from M/s J.P.Foods, Budasan, Tal. Kadi, Dist. Mehsana, has been received from the Central Excise & Customs Laboratory, Vadodara. The same is hereby forwarded to you..

This is for information and necessary action at your end please.

Enclosed : As above.

Yours faithfully

(V.B Trivedi)

Assistant Commissioner,
CGST, Division-Kadi

रसायन परीक्षक ग्रेड-I का कार्यालय
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
तृतीय तल, केन्द्रीय उत्पाद शुल्क बिल्डिंग,
सुभाषपुरा, वडोदरा - 390 023

21

495

फाइल संख्या : IV(3)/18-19
सेवा में,

श्रीमान अधीक्षक (सीमा शुल्क)
कार्यालय अधीक्षक
ए आर - 1 कडी मंडल,
केन्द्रीय उत्पाद एवं सीमा शुल्क
3 जय गुजरात हाउसिंग सोसाइटी
छत्राल-कडी रोड कडी
तालुका - कडी, जिल्ला - महेसाणा
पिन कोड - 382715

Despatch No. 1688
Dt. 15/02/19
C.Ex. & Cus. Lab., Vadodara.

महोदय

विषय - परीक्षण प्रतिवेदन के अग्रोषण के सम्बन्ध में. निम्नलिखित नमूनों का प्रतिवेदन संलग्न है

क्र. सं.	आर. सी. एल. संख्या	दिनांक	एस.बी./ बी.इ./ टी.एम. / फाईल संख्या	दिनांक
1	RCL/1711 61754	31/12/18	AR-11/KADI/JPF Foods	26/12/18
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मोहर बंद परीक्षण प्रतिवेदन व नमूने / नमूनों का शेष वापिस किया / किये जा रहा / रहे हे नमूने / नमूनों का शेष कार्यालय से 15 दिनों के शीतर प्राप्त करे अन्यथा उसे / उन्हे नष्ट कर दिया जाएगा

भद्रदीय

सहायक रसायन परीक्षक
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
सहायक रसायन परीक्षक
वडोदरा - 390 023

प्रतिलिपी :- श्रीमान सहायक आयुक्त (सीमा शुल्क ए आर - 1 कडी मंडल, केन्द्रीय उत्पाद एवं सीमा शुल्क 3 जय गुजरात हाउसिंग सोसाइटी छत्राल कडी रोड कडी तालुका - कडी, जिल्ला - महेसाणा पिन कोड - 382715

रसायन परीक्षक ग्रेड-1 का कार्यालय
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
तृतीय तल, केन्द्रीय उत्पाद शुल्क बिल्डिंग,
सुभानपुरा, वडोदरा - 390 023

19

493

फाइल संख्या : IV(3)/18-19

सेवा में,

श्रीमान अधीक्षक (सीमा शुल्क)
कार्यालय अधीक्षक
ए आर - 1 कडी मंडल,
केन्द्रीय उत्पाद एवं सीमा शुल्क
3 जय गुजरात हाउसिंग सोसाइटी
छत्राल कडी रोड कडी
तालुका - कडी, जिल्ला - महेसाणा
पिन कोड - 382715

Despatch No. 1599
Dt. 15.02.19
C.Ex. & Cus. Lab., Vadodara.

महोदय

विषय - परीक्षण प्रतिवेदन के अग्रोषण के सम्बन्ध में. निम्नलिखित नमूनों का प्रतिवेदन संलग्न है

क्र. सं.	आर. सी. एल. संख्या	दिनांक	एस.बी./ बी.इ./ टी.एम. / फाईल संख्या	दिनांक
1	RCL/1711 L-1754	31/12/18	AR-11/KAD1/JPF Foods	26/12/18
2				
3				
4				
5				
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10				

मोहर बंद परीक्षण प्रतिवेदन व नमूने / नमूनों का शेष वापीस किया / किये जा रहा / रहे हे नमूने / नमूनों का शेष कार्यालय से 15 दिनों के शीतर प्राप्त करे अन्यथा उसे / उन्हें नष्ट कर दिया जाएगा

भवदीय

सहायक रसायन परीक्षक
देवेन्द्र सोग
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
सहायक रसायन परीक्षक
वडोदरा - 390 023

प्रतिलिपी :- श्रीमान सहायक आयुक्त (सीमा शुल्क ए आर - 1 कडी मंडल, केन्द्रीय उत्पाद एवं सीमा शुल्क 3 जय गुजरात हाउसिंग सोसाइटी छत्राल कडी रोड कडी तालुका - कडी, जिल्ला - महेसाणा पिन कोड - 382715

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(1/8)

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(15)

OFFICE OF THE SUPERINTENDENT, AR-I KADI DIVISION,
CENTRAL GOODS & SERVICE TAX,
3, JAY GUJARAT HOUSING SOCIETY, CHHATRAL-KADI ROAD, KADI
Phone No. : 02764 262687

F. No. AR-II/Kadi/J.P.Foods/2014-15/

To,-
The Chemical Examiner – GR-I,
Central Excise & Customs,
Regional Laboratory, 3rd Floor, Ellora Park,
Subhanpura, Vadodara - 390023.

Date : 26.12.2018

Sir,

Subject : Testing of samples drawn from M/s J P Foods, Budasan, Kadi :
Matter regarding.

M/s J.P. Foods, Budasan, Kadi is engaged in manufacturing of various products mainly Masala, which attract Central duty, as per Central Excise Tariff Act, 1984. There is a classification dispute between the department and the assessee. The classification of the product depend on the percentage of ingredient contain in the various products.

You are, therefore, requested to ascertain the percentage of each ingredient contain in the various products as per representative samples of all products drawn (as per Annexure 'A') which are sent herewith for testing and submit the test report/ opinion of technical expert as early as possible.

Encl : As above
44 samples

MNV
26/12/2018
11/12/2018
Shri. Devendra Singh
A-125

Yours faithfully,

[Signature]
Superintendent,
CGST & Central Excise,
AR-I Kadi Division, Kadi,
Gandhinagar

RCL/AH/BD/SU/IMP/EXP/
C.EX. NO. 1711 to 1754
DATE 31/12/2018

Dispatch No 1599
Dt. 15/12/18
C.Ex. & Cus. Lab. Vadodara.

Copy to : The Asstt. Commissioner, CGST & Central Excise for information please.

A.K. Prajapati,
Inspector,
CGST & Central Excise,
Kadi Division, AR-I,
Kadi

M. 7096740700
email. → kadi.as11@gman1.com

[Signature]
31/12/2018

ANNEXURE-A

Name:- J.P Foods, 215, Budasan, Tal.-Kadi, Dist.-Mehsana 382715 (as per details by NSDL sites) holding Service Tax Registration No. AAACJ7141GST002

DATE OF DRAWAL OF SAMPLE: 20.12.2018.

S.NO.	Product	Category	Pkg Size	Lot No	Pkg Dt
1	SUPAR GARM MASALA	MIXED SPICES	1 KG.	18017	11-05-18
2	KUTTI CHILLY POWDER	SPICES	100G.	18360	12-06-18
3	CHILLY POWDER	SPICES	100G.	18338	19/11/2018
4	KASHMIRI/KUMATHI CHILLY	SPICES	50G.	18356	12-05-18
5	TURMERIC POWDER	SPICES	100G.	18197	19/11/2018
6	CORIANDER POWDER	SPICES	100G.	18065	15/11/2018
7	CORIANDER CUMIN POWDER	MIXED SPICES	100G.	18053	23/11/2018
8	ACHAR MASALA	MIXED SPICES	200G.	18039	19/11/2018
9	CUMIN WHOLE	SPICES	100G.	18023	17-01-18
10	SUPREME GARAM MASALA	MIXED SPICES	100G.	18090	10-09-18
11	PREMIUM HING	MIXED SPICES	50G.	1112213	12-10-18
12	COLD HING	MIXED SPICES	50G.	1011183	11-01-18
13	SUPREME HING	MIXED SPICES	50G.	611199	26/11/2018
14	SHAHI FANEER MASALA	MIXED SPICES	100G.	18011	11-01-18
15	CURRY POWDER	MIXED SPICES	100G.	18011	11-01-18
16	MINT POWDER	SPICES	100G.	18010	10-10-18
17	FISH MASALA	MIXED SPICES	100G.	18010	15/12/2018
18	AMCHOOR POWDER	SPICES	50G.	18032	13/11/2018
19	WHITE PEPPER	SPICES	50G.	18015	26/11/2018
20	JAL JIIRA POWDER	MIXED SPICES	50G.	18015	26/11/2018
21	RAJMAH MASALA	MIXED SPICES	50G.	18017	14/12/2018
22	FENNEL POWDER	SPICES	50G.	18010	26/11/2018
23	KASURI METHI	SPICES	25G.	18033	12-01-18
24	SUBJI MASALA	MIXED SPICES	50G.	18032	13/11/2018
25	JEERA POWDER	SPICES	50G.	18020	12-10-18
26	GINGER POWDER	SPICES	50G.	18015	12-12-18
27	RAJWADI GARAM MASALA	MIXED SPICES	50G.	18032	13/11/2018

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28	KITCHENIKING MASALA	MIXED SPICES	50G.	18032	13/11/2018
29	UNOHIA MASALA	MIXED SPICES	50G.	18014	11-02-18
30	BALCK PEPPER POWDER	SPICES	50G.	18032	13/11/2018
31	PANI PURI MASALA	MIXED SPICES	50G.	18034	12-10-18
32	GARAM MASALA	MIXED SPICES	50G.	18032	13/11/2018
33	SAMBHAR MASALA	MIXED SPICES	50G.	18034	12-10-18
34	PAV BHAJI MASALA	MIXED SPICES	50G.	18034	12-10-18
35	CHHOLE MASALA	MIXED SPICES	50G.	18035	18/12/2018
36	TEA MASALA	MIXED SPICES	50G.	18029	10-10-18
37	CHAT MASALA	MIXED SPICES	50G.	18030	20/10/2018
38	BUIRYANI PULAV MASALA	MIXED SPICES	50G.	18011	20-12-2018
39	MEAT MASALA	MIXED SPICES	50G.	18032	13/11/2018
40	CHICKEN MASALA	MIXED SPICES	50G.	18032	13/11/2018
41	CHAAS MASALA	MIXED SPICES	13G./10RS.	18019	17/11/2018
42	CLOVE WHOLE	SPICES	4G./10RS.	18017	13/11/2018
43	CARDAMOM GREEN WHOLE	SPICES	3.5G./10RS.	18018	14/12/2018
44	BALCK PEPPER WHOLE	SPICES	5G./10RS.	18008	12-03-18

(Ravi Kumar)
Inspector
AR-II, Kadi Division

(Ajit M Kemkar)
Quality Controlled Manager

Atul R. Patil
Superintendent
AR-I & II, Kadi Division,
Central GST,
Gandhinagar Commissionerate.

Panch 1

Analysis report attached at S/no. 13/19 to 15/19

13/19

15/19
CE-II

Despatch No. 1599
Dt. 15/02/19
C.Ex. & Cus. Lab., Vadodara.

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AR/AN/CE/1711 to 1754/dated - 31.12.2018
 AR/AN/CE/P Foods/2014-15/94 dated - 26.12.2018

Sr. No.	RCL No.	Physical Form	Moisture %	Total Ash (on dry basis) %	Ash insoluble Dil. HCl% O.D.B	Salt	Synthetic Colorin & Matter	Microscopic Examination	Test for Sugar	Test for Starch % O. D. B.	Adulteration	Opinion
1	1711	Brownish colour powder	5.1	18.3	1.1	11.0%	Absent	Debris of cassia clove, ginger, curry leaves, fenel, shnnon, dhana, cumin, black pepper, badira, coriander, turmeric, chilli, No foreign starch detected	negative	-	-	The Sample is of mixed spices.
2	1712	Red colour powder	7.1	6.67	0.62	negative	Absent	Debris of chilli detected	Positive	12.6	Absent	The Sample is of single spice
3	1713	Red colour powder	5.3	6.45	0.57	negative	Absent	Debris of chilli detected	Positive	13.2	Absent	The Sample is of single spice
4	1714	Red colour powder	5.2	7.6	0.61	negative	Absent	Debris of only chilli detected No other foreign starch	Positive	14.9	Absent	The Sample is of single spice
5	1715	Yellow colour powder	6.8	6.97	0.62	negative	Absent	Debris of turmeric powder detected	negative	Total Starch 51.21 %	Absent	The Sample is of single spice
6	1716	Straw colour powder	4.6	6.08	0.73	negative	-	Coriander Powder Detected	negative	-	-	The Sample is of single spice
7	1717	Light Brownish powder	5.2	6.5	0.56	negative	Absent	Debris of coriander, and cumin only detected, No Foreign starch	negative	TLC Test for Cumin Positive	-	The Sample is of mixed spice
8	1718	Red coloured oily coarse powder	4.2	24.1	-	17.74%	Absent	Debris of chilly powder, fenugreek, asafoetida detected, No foreign starch debris detected.	Positive	-	-	The Sample is of mixed spices condiments and salt.
9	1719	Straw colour whole cumin	5.32	3.76	0.88	negative	Absent	Debris of cumin detected	Positive	-	-	Broken Fruits, Insect damaged Manner & Extraneous Matter-Absent

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CE-II

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10	1720	Dark Brown colour powder	5.1	18.0	1.1	12%	Absent	Debris of chilly, anistar, cinnamon, curry leaves, clove, coriander, pepper, jalpatra, cumin, cassia, fennel, fenugreek, turmeric, and other spices detected. No foreign starch detected	Positive							
11	1721	Off White Colour Powder	8.0	1.6	0.98	negative	Absent	Asafetida detected; wheat flour	negative	Alcohol Extract 6.0	Test for colophony resin - Absent	Test for Edible gum - positive test for other foreign resin - absent	The Sample is of mixed spices condiments and salt.			
12	1722	Off White Colour Powder	8.9	2.3	0.2	Positive	Absent	wheat flour, Asafetida detected.	negative	Alcohol Extract 8.5	Test for colophony resin - Absent	Test for Edible gum - negative test for other foreign resin - negative	The Sample is of compounded asafetida			
13	1723	Off White Colour Powder	8.4	2.6	0.15	negative	Absent	wheat flour, Asafetida detected.	negative	Alcohol Extract 5.8	Test for colophony resin - negative	Test for Edible gum - positive test for other foreign resin - Negative	The Sample is of compounded asafetida			
14	1724	Reddish colour coarse powder	5.2	16.6	1.0	10.5%	Absent	Debris of pepper, pepper, cumin, coriander, ginger, cinnamon, clove, cassia, tamal patra, turmeric, anistar, mace, chilly, fennel, cinnamon. No foreign starch detected	Positive				The Sample is of mixed spices condiments and salt.			
15	1725	Light Brownish colour powder	6.2	10.0	1.2	3.92%	Absent	Debris of mixed spices detected, No foreign starch detected	Negative	8.68			The Sample is of mixed spices condiments and salt.			
16	1726	Green colour Powder	6.1	11.9	1.2	negative	Absent	Only mint debris detected	Positive				The Sample is of a single spice.			
17	1727	Dark Brown Colour powder	5.0	16.5	1.4	Positive	Absent	Debris of pepper, cumin, coriander, onion powder, cinnamon, clove, cassia, aniseed, poppy seed, tamal patra, turmeric, fenugreek.	Negative				The Sample is of mixed spices condiments, salt and vegetables.			

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CE-I

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1728	Grey Colour Powder	7.9	2.1	0.3	negative	Absent	garlic powder No. foreign starch detected Debris mango powder	Negative	Crude Fiber - 4.82%	Acidity as anhydrous tartaric acid 18.2%	The Sample is of only one spice.
1729	Off White Colour Powder	8.7	2.3	0.3	negative	Absent	Debris of white pepper powder detected	negative	7.34	-	The Sample is of single spice.
1730	Blackish white colour powder	2.6	71.4	1.4	Positive	Absent	Debris of cumin, Black salt, mint, chilly, ginger powder	Negative	Crude Fiber - 1.66%	-	The Sample is of mixed spices condiments and salt.
1731	Light Brown Colour powder	5.0	26.0	1.1	Positive	Absent	Debris of coriander, cumin, fennel, tamal patra, bay leaves, cassia, black pepper, chilly, fenugreek, clove, cinnamon, mint, No foreign starch detected	Positive	-	-	The Sample is of mixed spices condiments and salt.
1732	Light Brown Colour powder	5.0	8.0	0.9	negative	Absent	Debris of fennel seed detected	Positive	-	-	The Sample is of a single spice.
1733	Green colour leaf powder	6.8	10.5	0.16	negative	-	Debris of fenugreek leaves detected	Negative	-	-	The Sample is of one spice.
1734	Green colour leaf powder	5.0	19.2	1.0	Positive	Absent	Debris of chilly, black pepper, cumin, coriander, cinnamon, clove, cassia, poppy seed, tamal patra, turmeric, curry leave, fennel, ginger, anisat. No foreign starch detected Cumin Detected	Negative	-	-	The Sample is of mixed spices condiments and salt.
1735	Straw colour powder	8.5	7.4	0.6	negative	Absent	Debris Ginger powder detected	Negative	16.2	-	The Sample is of only one spice.
1736	Off White Colour Powder	6.4	6.7	0.5	negative	Absent	Debris of cassia, tamal patra, coriander, Cumin, black pepper, star aniseed, Carray, chilly, cardamom,	Negative	-	-	The Sample is of only one spice.
1737	Brown Colour powder.	5.9	14.2	1.4	Positive	Absent		Negative	-	-	The Sample is of mixed spices condiments and salt.

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CE-B

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Sl. No.	Sample No.	Description	Moisture (%)	Acidity (%)	Starch (%)	Foreign Starch (%)	Starch Test	Foreign Starch Test	Other Findings	Remarks
28	1738	Brownish colour powder	5.6	13.0	1.2	-	Positive	Absent	cinnamon, curry leaves, fennel, ginger, aniseed, mace, nutmeg, black pepper, etc. Debris of starch detected	
29	1739	Brownish colour powder	4.8	15.5	0.89	-	Positive	Absent	aniseed, cardamom, cloves, coriander, nutmeg, tamal patra, black pepper, chilly, turmeric, chilly, mace, onion powder, garlic powder, cinnamon, fenugreek. No foreign starch detected	
30	1740	Blackish white colour powder	7.8	4.8	0.7	-	negative	-	Debris of cinnamon, cloves, ajwain, cumin, tamal patra, pepper black, coriander, dal-chini, chilly, fennel, cardamom, nutmeg, mace, No foreign starch detected	The Sample is of mixed spices, condiments and vegetables.
31	1741	White to black coloured powder	4.3	45.9	1.4	-	Positive	-	Debris of Black Pepper detected	The Sample is of mixed spices, condiments and salt.
32	1742	Brown colour powder	4.3	14.6	1.2	-	Positive	Absent	Debris of chilly black, salt, mint, leaves, coriander, cumin, tamarind, ginger, asafoetida, black pepper, No foreign starch detected	Crude Fiber - 7.9% Volatile oil content 2.3 % (ODB) The Sample is of only spice.
33	1743	Brown colour powder	5.4	14.0	1.1	-	Positive	Absent	Debris of tamal patra, starch, aniseed, Dhaniya, Tej coloves, cardamom, cumin. No foreign starch detected	The Sample is of mixed spices, condiments and salt.
34	1744	Brown colour powder	4.5	17.8	0.82	9.34%	-	Absent	Debris of coriander, cumin, chilly, unidentified starch, fenugreek, turmeric, cinnamon, curry leave, asafoetida, black pepper, detected	The Sample is of mixed spices, condiments and salt.
35	1745	Brown colour powder	5.2	21.7	1.4	-	Positive	Absent	Debris of black pepper, chilly, clove, cardamom, fennel, aniseed, cinnamon, cumin, turmeric, No foreign starch detected	The Sample is of mixed spices, condiments and salt.
									Debris of pepper, Tej-patra, cumin, coriander, aniseed, tej cardamom, chilly, cinnamon, fenugreek, ginger powder, fennel, clove, mace, asafoetida, No foreign starch detected	The Sample is of mixed spices, condiments and salt.

13/7/19

CE - H

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S.No.	Sample No.	Description	Moisture	Acidity	Alkalinity	Foreign Starch	Foreign Starch	Microscopic	Chemical	Physical	Other	Remarks	
36	1746	Off White Colour Powder	7.3	6.3	0.3	negative	Absent	Debris of cardamom, pepper, nutmeg, cinnamon, clove, No foreign starch detected					
37	1747	Brownish colour powder	3.8	47.5	0.5	Positive	Absent	Debris of coriander, black pepper, cumin, black salt, pink, chilly, ginger, clove, asafoetida.	Positive			The Sample is of mixed spices condiments	
38	1748	Brownish colour powder	6.5	6.0	0.28	Positive	Absent	Debris of Coriander, cumin, caraway, cinnamon, chilly, black pepper, fennel, mace, bay leaf, star aniseed detected No foreign starch detected	Negative			The Sample is of mixed spices condiments and salt.	
39	1749	Brownish colour powder	5.7	12.3	0.82	Positive	Absent	Debris of Pepper, Clove, cinnamon, coriander, tej-patta, star aniseed, mace, cumin, chilli powder, turmeric powder, fennel, fenugreek, garlic, onion powder, mint, No foreign starch detected.	Positive			The Sample is of mixed spices condiments, salt and vegetables.	
40	1750	Brownish colour powder	5.6	13.7	0.74	Positive	Absent	Debris of coriander, cumin, Tej-patta, clove, star aniseed, cassia, carway, black pepper, chilly, turmeric, fennel powder, union powder, fenugreek, No foreign starch detected	Positive			The Sample is of mixed spices condiments, salt and vegetables.	
41	1751	Off White Colour Powder	2.1	63.2		59.7%		Asafoetida, cumin, clove, black pepper, chilly, nutmeg, detected	Positive			The Sample is of mixed spices condiments and salt.	
42	1752	Blackish flaks	5.2			negative	Absent	Debris of cloves detected	Positive	Extraneous matter 0.2	Tendril-mother cloves 0.3 Khotar cloves 0.2, Headless cloves 0.3	Volatile oil content 19.9 % (oDB)	The Sample is of only spice.
43	1753	Greenish Colour whole cardamom powder	5.9	3.5		negative		Debris of green cardamom detected	Negative	Immature and shrivelled capsules	Insect damaged Manner - 0.0.	Volatile oil content 4.9 % (oDB), Empty and malformed	The Sample is of only spice.

13/7/19

CE-3

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1234	Black pepper whole mar powder	3.2	2.8	negative	Debris of black pepper Detected	Positive	-0.8	0.0	0.2	capsules by count - 0.0 Volatile oil content 2.8 % (ODB) papery content (ODB) - 0.0. Pinhead or Broken berries - 0.0. Light Berries - 1.2	The Sample is of only 250gms
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All samples used up in analysis

13/1/19

Despatch No. 1599
Dt. 15/01/19
C.Ex. & Cus. Lab. Vadodara.

કર્મચોર શ્રીમતી / Kamlesh Soni
Chemical Examiner Grade - II
Central Excise & Customs Laboratory
Vadodara.

RUD-20

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad-380009	493 
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फा.सं./ F.No. IV/16-15/PI/Gr. V/2014-15/43

दिनांक / Date: 31.03.2019

Most Urgent

सेवा में/To,
 The Dy./Asstt. Commissioner,
 CGST & Central Excise, Division – Kadi,
 4th Floor, Janta Super Market,
 Nr. Vepari Jin, At/Po – Kalol,
 Dist. Gandhinagar.

महोदय/Sir,

Sub. : A representation made by M/s. J.P. Foods, 215, Budasan, Tal.- Kadi, Dist. Mehsana - m/reg.

Please refer to your office letter F.No. IV/19-03/Prev/JP Foods/14-15 dated 05.03.2019 and further this office letter of even no. dated 14.03.2019 on the above subject matter.

2- In this regard you are again requested to examine the Test Reports and take necessary actions for safeguarding of the govt. revenue. Please also, forward clear and legible copies of Test Reports. Further, 'the Description / Product Name etc.' mentioned in Annexure-A attached to Letter AR-II/Kadi/J P Foods/2014-15 dated 26.12.2018 (whereby 44 samples were handed over to the CRCL, Vadodara) and Test Results of Samples as forwarded by the CRCL, Vadodara does not tally and 'the Samples listed in Annexure-A attached to Letter dated 26.12.2018 are not assigned any RCL No., as appeared in the Test Results received from the CRCL, Vadodara'. You are therefore requested to look into it and clarify the same.

Please treat this as MOST URGENT.



भवदीय / Yours faithfully,

Abhishek
 31/03/19

(अभिषेक कुमार / Abhishek Kumar)

सहायक आयुक्त (निवारक),
 केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
 मुख्यालय - गांधीनगर।

का/५८

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय ¹ निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009	 499
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फा.सं./ F.No. IV/16-15/PI/Gr. V/2014-15/

दिनांक / Date: 14.03.2019

Most Urgent

सेवा में/To,

The Dy./Asstt. Commissioner,
 CGST & Central Excise, Division – Kadi,
 4th Floor, Janta Super Market,
 Nr. Vepari Jin, At/Po – Kalol,
 Dist. Gandhinagar.

महोदय/Sir,

Sub. : A representation made by M/s. J.P. Foods, 215, Budasan, Tal.- Kadi, Dist. Mehsana - m/reg.

Please refer to your office letter F.No. IV/19-03/Prev/JP Foods/14-15 dated 05.03.2019 on the above subject matter.

2- In this regard you are requested to examine the Test Reports received from the CRCL, Vadodara, in respect of samples drawn from the premises of M/s. J P Foods, Budasan, and take appropriate necessary actions for safeguarding of the govt. revenue.

3- Further, the copies of Test Reports sent with the letter F.No. IV/19-03/Prev/JP Foods/14-15 dated 05.03.2019 are not clear and legible. You are therefore requested to forward the legible copies please. Further the comparison of Samples listed in Annexure-A attached with Letter AR-II/Kadi/J P Foods/2014-15 dated 26.12.2018 (whereby 44 samples were handed over to the CRCL, Vadodara) and Test Results of Samples as forwarded by the CRCL, Vadodara is not possible with the reason that 'the Description / Product Name etc.' mentioned in both the list does not tally and 'the Samples listed in Annexure-A attached with Letter dated 26.12.2018 are not assigned any RCL No., as appeared in the Test Results received from the CRCL, Vadodara'. You are therefore requested to look into it and clarify the same.

Please treat this as MOST URGENT.

भवदीय / Yours faithfully,

अभिषेक
 14/03/2019


(अभिषेक कुमार / Abhishek Kumar)

सहायक आयुक्त (निवारक),
 केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क,
 मुख्यालय - गांधीनगर ।

ना/प्र

RUD - 2 r

AM
oslom → Supdt Govt (II)

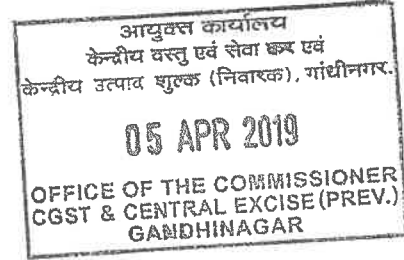
 सत्यमेव जयते	सहायक आयुक्त का कार्यालय, OFFICE OF THE ASSTT. COMMR. केन्द्रीय वस्तु एवं सेवा कर, कडी CENTRAL GOODS & SERVICE TAX, KADI ४ वी मन्जिल, जनता सुपर मार्केट, 4th FLOOR, JANTA SUPER MARKET, व्यापारी जिन के नजदीक, कलोल, NEAR VEPARI JIN, KALOL, जिला-गांधीनगर, DIST.: GANDHINAGAR. PHONE : (02764) 225575, FAX : (02764)225562 Email: kadidivision@gmail.com	 33
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F. NO. IV/19-03/Prev/J P Foods/14-15

Date: 03.04.2019

To,
 The Assistant Commissioner (Preventive),
 Central GST & Central Excise,
 Gandhinagar Commissionerate,
 Ahmedabad.

Sir,



Sub: A reprehensive made by M/s J.P. Foods, 215. Budssaus, Tal.
 Kadi Dist Mehsana-rég.

Please refer to the letter F. No. IV/ 16-15/ PI/ Gr. V/2014-15/375 dated 14-03-2019 of Assistant Commissioner (Prey.) HQ, CGST & C.Ex., Gandhinagar on the above subject matter.

2. As desired the legible copies of Test Report F. No. IV(3)/18-19 dated 15-02-2019 of CRCL, Vadodara is enclosed herewith. It is further to submit that Test Report (in tabular form with opinion on testing arc as per last column) is for 44 Samples drawn under Panchnama dated 26-12-2018 has been tallied with the Annexure 'A' to the said Panchnama and the Test Reports Table is as per S.Nos. of Annexure 'A' (copy of said Panchnama Dated 20-12-2018 is enclosed herewith).

3.1 The Opinions provided in the Test Report are as under-

- Sample of mixed spice: Sample No. 1, 7, 16, 38
- Sample of Single Spice: Sample No. 2, 3, 4, 5, 6, 9, 18, 19, 22, 23, 25, 26, 30, 42, 43, 44
- Sample of mixed spice and condiments: Sample No. 36
- Sample of Compounded Asfoctida: Sample No. 11, 12, 13
- Sample of mixed spice, condiments, vegetables & salt: Sample No. 17, 28, 39, 40
- Sample of mixed spice, condiments & salt: Sample No. 8, 10, 14, 15, 20, 21, 24, 27, 29, 31, 32, 33, 34, 35, 37, 41

3.2 Further in the Microscopic Examination column of Test Report, the samples were found to be containing following constituents:-

- Combined list of Constituents in all the Samples: Debris of cassia, cloves, ginger, curry leaves, fennel, cinnamon, dhana, cumin, black pepper, badiya, coriander, turmeric, chilly, fenugreek, asafetida, unistar. jaipatri Uunal patra, mace, mint, onion powder, poppy seed, mango powder, white pepper, black salt, carray, cardamom, nutmeg, caraway, arlic powder, ajwain, dal-chini, salt, aniseed, tamarind, tej cloves, bay leaf, star aniseed,

 <p>सत्यमेव जयते</p>	<p>सहायक आयुक्त का कार्यालय, OFFICE OF THE ASSTT.. COMM. R. केन्द्रीय वस्तु एवं सेवा कर, कड़ी CENTRAL GOODS & SERVICE TAX, KADI ४ वी मन्जिल, जनता सुपर मार्केट, 4th FLOOR, JANTA SUPER MARKET, व्यापारी जिन के नजदीक, कलोल, NEAR VEPARI JIN, KALOL, जिला-गांधीनगर, DIST.: GANDHINAGAR. PHONE : (02764) 225575, FAX : (02764)225562 Email: kadidivision@gmail.com</p>	<p>27</p> <p>31</p> 
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(b) Sample No.11, 12, 13 (which contains wheat flour) and Sample No.33 which contains starch.

4.1 For classifying the Species & Condiments classifiable under Chapter Heading 0904 to 0910, the Chapter Note to Chapter 9 of CETA, 1985 state as under:

1. Mixture of the products of heading 0904 to 0910 are to be classified as follows:

(a) mixture of two or more of the products of the same heading are to be classified in that heading;

(b) mixture of two or more of the products of the different heading are to be classified in that heading 0910;

The addition of other substances to the products of heading 0904 to 0910 for to the mixtures referred to in paragraph (a) or (b) above shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter,- those constituting mixed condiments or mixed seasonings are classified in heading 2103.

In this regard, the Supplementary Notes to Chapter 9 ibid, adopted from Vol.1 of 118N Explanatory Notes state as under:

Supplementary Notes

(1).....

(2) "Spice" means a group of vegetable products (including seeds), rich in essential oils and aromatic principles and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spice also include products commonly known as 'masalas'

4.2 The Chapter 21 of CETA, 1985 pertains to "Miscellaneous Edible Preparations" and Chapter Note 1(d) excludes spices or other products of heading 0904 to 0910 from the scope of Chapter 21.

4.3 The Board issued clarification vide Circular No.205/39/96-CX dated 30-04-1996 for Classification of Indian traditional convenience food mixes masalas and condiments - Chapter 9 and headings 21.03 or 21.08. The part 4 of said circular clarified as under:

-4. Consequently, products which are predominantly mixtures of spices / condiments/ seasonings and which are used as such or in the making of food preparations mainly for their aromatic, flavoring or seasoning properties would merit classification under the specific entry of spices in Chapter 9 or Heading 21.03 of CET. However, products which in addition to spices, flavoring and

 <p>सत्यमेव जयते</p>	<p>सहायक आयुक्त का कार्यालय, OFFICE OF THE ASSTT. COMMR. केन्द्रीय वस्तु एवं सेवा कर, कडी CENTRAL GOODS & SERVICE TAX, KADI ४ थी मन्जिल, जनता सुपर मार्केट, 4th FLOOR, JANTA SUPER MARKET, व्यापारी जिन के नजदीक, कलोल, NEAR VEPARI JIN, KALOL, 29 जिला-गांधीनगर, DIST.: GANDHINAGAR. PHONE : (02764) 225575, FAX : (02764)225562 Email: kadidivision@gmail.com</p>	
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seasoning substances also contain, other foodstuffs in such quantity that the products as such or after processing are capable of being used as food preparations for human consumption in their own right will go out of Chapter 9 or Heading 21.03 of CET and merit classification in the residuary heading 21.08 provided they are not covered or included in any other heading of CET.

4.2 Viewed in the context, products like somber powder, rasam powder, puliyogare mix or powder, vanghibliath mix or powder consisting or mainly spices and required to be added to cooked dal or cooked rice mainly for spicing flavouring or seasoning would appear to merit classification as spices or mixed condiments and seasonings. On the other hand, products like instant somber mix, instant rasam mix, instant spiced bhath mix (bisibelebath) or instant kharab) or instantkharabhath mix consisting of dal or rice flakes or sooji along with spices and other substances and which can be made up into food preparations by simply mixing and boiling /Cooking in water would merit classification as miscellaneous edible preparations of heading 2018 of Central Excise Tariff.

5.1 As is apparent from a conjoint reading of Chapter Notes/supplemenutry Notes to Chapter 9 & 21 and clarification issued by the Board vide Circular cited above, for classification under Chapter 21, the products/goods/items, must contain constituents which are edible or can be made into food preparations whereas Spices falling under Chapter 9 are excluded vide Note I (d) of Chapter 21.


5.2 As per Test Report of samples, the opinions indicate that samples are spices and microscopic examination indicate that Samples contain constituents (combined list as per pars 3.2(a) above) falling under 0904 to 0910 except Sample No.11,12,13 (which contain wheat flour) and Sample No. 33 which contain starch.

5.3 The Sample No.11, 12 & 13 are of Premium Fling, Gold Fling & Supreme Hing and Sample No.33 is Sambhar Masala however the percentage of wheat Flour and starch in the sample is not provided.

6. From, discussion in the foregoing pares, it appears that since all the samples constituting of one or more items of Chapter heading 0904 to 0910 and are of Spices and condiments meriting classification under Chapter Heading 0904 to 0910 and since Sample No.11, 12, 13 & 33 does contain some constituents other than Chapter heading 0904 to 0910. JRO has been directed to make necessary correspondence with CRCL, Vadodara to provide the percentage of these constituents found during the testing.

End. As above

Yours faithfully,

 03/04/2019

Assistant Commissioner
CGST, Kadi, Division.



रसायन परीक्षक ग्रेड-I का कार्यालय
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
तृतीय तल, केन्द्रीय उत्पाद शुल्क बिल्डिंग,
सुभानपुरा, वडोदरा - 390 023

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फाइल संख्या: IV(3)/18-19

सेवा में,

श्रीमान अधीक्षक (सीमा शुल्क)
कार्यालय अधीक्षक
ए आर - 1 कडी मंडल,
केन्द्रीय उत्पाद एवं सीमा शुल्क
3 जय गुजरात हाउसिंग सोसाइटी
छत्राल कडी रोड कडी
तालुका - कडी, जिल्ला - महेसाणा
पिन कोड - 382715

Despatch No. 1599
Dt. 15/02/19
C.Ex. & Cus. Lab., Vadodara.

महोदय

विषय - परीक्षण प्रतिवेदन के अग्रोषण के सम्बन्ध में. निम्नलिखित नमूनों का प्रतिवेदन संलग्न हैं

क्र. सं.	आर. सी. एल. संख्या	दिनांक	एस.बी./ बी.इ./ टी.एम. / फाईल संख्या	दिनांक
1	RCL/1711 601754	31/12/18	AR-11/KADI/JPFoods	26/12/18
2				
3				
4				
5				
6				
7				
8				
9				
10				

मोहर बंद परीक्षण प्रतिवेदन व नमूने / नमूनों का शेष वापिस किया / किये जा रहा / रहे हैं नमूने / नमूनों का शेष कार्यालय से 15 दिनों के शीतर प्राप्त करे अन्यथा उसे / उन्हे नष्ट कर दिया जाएगा

भवदीय

15/2/19

सहायक रसायन परीक्षक
देवेंद्र सोरा
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
सहायक रसायन परीक्षक
वडोदरा - 390 023

प्रतिलिपी :- श्रीमान सहायक आयुक्त (सीमा शुल्क ए आर - 1 कडी मंडल, केन्द्रीय उत्पाद एवं सीमा शुल्क 3 जय गुजरात हाउसिंग सोसाइटी छत्राल कडी रोड कडी तालुका - कडी, जिल्ला - महेसाणा पिन कोड - 382715

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OFFICE OF THE SUPERINTENDENT, AR-I KADI DIVISION,
CENTRAL GOODS & SERVICE TAX,
3, JAY GUJARAT HOUSING SOCIETY, CHHATRAL-KADI ROAD, KADI
Phone No. : 02764-262687

F. No AR-II/Kadi/J P Foods/2014-15/24
To,-

Date : 26.12.2018

The Chemical Examiner – GR-I,
Central Excise & Customs,
Regional Laboratory, 3rd Floor, Ellora Park,
Subhanpura, Vadodara - 390023.

Sir,

Subject : Testing of samples drawn from M/s J P Foods, Budasan, Kadi :
Matter regarding.

M/s J. P. Foods, Budasan, Kadi is engaged in manufacturing of various products mainly Masala, which attract Central duty as per Central Excise Tariff Act, 1984. There is a classification dispute between the department and the assessee. The classification of the product depend on the percentage of ingredient contain in the various products.

You are, therefore, requested to ascertain the percentage of each ingredient contain in the various products as per representative samples of all products drawn (as per Annexure 'A') which are sent herewith for testing and submit the test report/ opinion of technical expert as early as possible.

Encl : As above

44 samples

31/12/18
A-112-5 to Singh
A-112-5 to Singh
A-112-5 to Singh

Yours faithfully,

Superintendent,
CGST & Central Excise,
AR-I, Kadi Division, Kadi,
Comm'rate Gandhinagar

RCL/AH/BD/SU/IMP/EXP
C-EX NO. 1711 to 1754
DATE 31/12/2018

Despatch No. 1599
Dt. 15/02/19
C.Ex. & Cus. Lab., Vadodara.

Copy to : The Asstt. Commissioner, CGST & Central Excise for information please.

Alok Pragna Pathi,
Inspector,
CGST & Central Excise,
Kadi Division, AR-I,
Kadi

m/. 7096740700

email. → kadi_ar1@gma1.com

A. Rajani
31/12/2018

ANNEXURE-A

23

219 215

Name:- J.P Foods, 215, Budasan, Tal.-Kadi, Dist.-Mehsana 382715 (as per details by NSDL sites) holding: Service Tax Registration No. AAACJ7141GST002

DATE OF DRAWAL OF SAMPLE: 20.12.2018

S.NO.	Product	Category	Pac Size	Lot No.	Pkg Dt.
1 ✓	SUPAR GARM MASALA ✓	MIXED SPICES	✓ 1 KG.	18017	11-05-18
2 ✓	KUTTI CHILLY POWDER ✓	SPICES	✓ 100G.	18360	12-06-18
3 ✓	CHILLY POWDER ✓	SPICES	✓ 100G.	18338	19/11/2018
4 ✓	KASHMIRI/KUMATHI CHILLY ✓	SPICES	✓ 50G.	18356	12-05-18
5 ✓	TURMERIC POWDER ✓	SPICES	100G.	18197	19/11/2018
6 ✓	CORIANDER POWDER ✓	SPICES	100G.	18065	15/11/2018
7 ✓	CORIANDER CUMIN POWDER ✓	MIXED SPICES	100G.	18053	23/11/2018
8 ✓	ACHAR MASALA ✓	MIXED SPICES	200G.	18039	19/11/2018
9 ✓	CUMIN WHOLE ✓	SPICES	100G.	18023	12-01-18
10 ✓	SUPREME GARAM MASALA ✓	MIXED SPICES	✓ 100G.	18090	10-09-18
11 ✓	PREMIUM HING ✓	MIXED SPICES	50G.	1112213	12-10-18
12 ✓	GOLD HING ✓	MIXED SPICES	50G.	1011188	11-01-18
13 ✓	SUPREME HING ✓	MIXED SPICES	50G.	611199	26/11/2018
14 ✓	SHAHI PANEER MASALA ✓	MIXED SPICES	✓ 100G.	18011	11-01-18
15 ✓	CURRY POWDER ✓	MIXED SPICES	100G.	18011	11-01-18
16 ✓	MINT POWDER ✓	SPICES	✓ 100G.	18010	10-10-18
17 ✓	FISH MASALA ✓	MIXED SPICES	✓ 100G.	18010	15/12/2018
18 ✓	AMCHOOR POWDER ✓	SPICES	50G.	18032	13/11/2018
19 ✓	WHITE PEPPER ✓	SPICES	50G.	18015	26/11/2018
20 ✓	JAL JEERA POWDER ✓	MIXED SPICES	× 50G.	18017	14/12/2018
21 ✓	RAJMAH MASALA ✓	MIXED SPICES	50G.	18014	26/11/2018
22 ✓	FENNEL POWDER ✓	SPICES	50G.	18033	12-01-18
23 ✓	KASURI METHI ✓	SPICES	25G.	18032	13/11/2018
24 ✓	SUBJI MASALA ✓	MIXED SPICES	50G.	18020	12-10-18
25 ✓	JEERA POWDER ✓	SPICES	50G.	18015	12-12-18
26 ✓	GINGER POWDER ✓	SPICES	50G.	18032	13/11/2018
27 ✓	RAJWADI GARAM MASALA ✓	MIXED SPICES	50G.	18032	13/11/2018

20/12/18
20/12/18

Ch Patel
20/12/18
Supdt.

20/12/18

20/12/18
MKT
20/12/18

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28 ✓	KITCHEN KING MASALA ✓	MIXED SPICES	50G.	18032	13/11/2018
29 ✓	UNDHIA MASALA ✓	MIXED SPICES	50G.	18014	11-02-18
30 ✓	BALCK PEPPER POWDER ✓	SPICES	50G.	18032	13/11/2018
31 ✓	PANI PURI MASALA ✓	MIXED SPICES	50G.	18034	12-10-18
32 ✓	GARAM MASALA ✓	MIXED SPICES	50G.	18032	13/11/2018
33 ✓	SAMBHAR MASALA ✓	MIXED SPICES	50G.	18034	12-10-18
34 ✓	PAV BHAJI MASALA ✓	MIXED SPICES	50G.	18034	12-10-18
35 ✓	CHHOLE MASALA ✓	MIXED SPICES	50G.	18035	18/12/2018
36 ✓	TEA MASALA ✓	MIXED SPICES	50G.	18029	10-10-18
37 ✓	CHAT MASALA ✓	MIXED SPICES	50G.	18030	20/10/2018
38 ✓	BUIRYANI PULAV MASALA ✓	MIXED SPICES	50G.	18011	26/11/2018
39 ✓	MEAT MASALA ✓	MIXED SPICES	50G.	18032	13/11/2018
40 ✓	CHICKEN MASALA ✓	MIXED SPICES	50G.	18032	13/11/2018
41 ✓	CHAAS MASALA ✓	MIXED SPICES	13G./10RS.	18013	17/11/2018
42 ✓	CLOVE WHOLE ✓	SPICES	4G./10RS.	18017	13/11/2018
43 ✓	CARDAMOM GREEN WHOLE ✓	SPICES	3.5G./10RS.	18018	14/12/2018
44 ✓	BALCK PEPPER WHOLE ✓	SPICES	5G./10RS.	18008	12-03-18

30/11/18
 (Ravi Kumar)
 Inspector
 AR-II, Kadi Division

30/11/18
 (Ajit M Kemkar)
 Quality Controlled Manager

Atul R. Patil
 Superintendent
 AR-I & II, Kadi Division,
 Central GST,
 Gandhinagar Commissionerate.

Panch 1
 20/11/18
 20/11/18

Analysis report attached at sign (4/5) to (7/5)

13/11/18

13/11/18
 CE-II

Despatch No. 1599
 Dt. 15/02/19
 C.Ex. & Cus. Lab., Vadodara.

Lab No.RCL/AH/CEx./1711 to 1754/dated - 31.12.2018

File No. AR-II/Kadi/J P Foods/2014-15/94 dated - 26.12.2018

Sr. No	RCL No.	Physical Form	Moisture %	Total Ash (on dry basis) %	Ash insoluble Dil. HCl% O.D.B	Salt	Synthetic Coloring Matter	Microscopic Examination	Test for Sugar	Non Volatile Ether Extract % O. D. B.	Insect Infestation	Opinion
1	1711	Brownish colour powder	5.1	18.3	1.1	11.0%	Absent	Debris of cassia, cloves, ginger, curry leaves, fennel, cinnamon, dhana, cummin, black pepper, badiya, coriander, turmeric, chilly, No foreign starch detected	negative	-	-	The Sample is of mixed spices.
2	1712	Red colour powder	7.1	6.67	0.62	negative	Absent	Debris of chilli detected	Positive	12.6	Absent	The Sample is of single spice
3	1713	Red colour powder	5.5	6.45	0.57	negative	Absent	Debris of chilli detected	Positive	13.2	Absent	The Sample is of single spice
4	1714	Red colour powder	5.2	7.6	0.61	negative	Absent	Debris of only chilli detected No other foreign starch	Positive	14.9	Absent	The Sample is of single spice
5	1715	Yellow colour powder	6.8	6.97	0.62	negative	Absent	Debris of turmeric powder detected	negative	Total Starch 51.28 %	Absent	The Sample is of single spice
6	1716	Straw colour powder	4.6	6.08	0.73	negative	-	Coriander Powder Detected	negative	-	-	The Sample is of single spice
1717		Light Brownish powder	5.2	6.5	0.56	negative	Absent	Debris of coriander, and cummin only detected, No Foreign starch	negative	TLC Test for cummin Positive	-	The Sample is of mixed spice
8	1718	Red coloured oily course powder	4.2	24.1	-	17.74%	Absent	Debris of chilly powder, fenugreek, asafoetida detected, No foreign starch debris detected.	Positive	-	-	The Sample is of mixed spices condiments and salt.
9	1719	Straw colour whole cummin	5.32	3.76	0.88	negative	Absent	Debris of cummin detected	Positive	-	-	The Sample is of single spice

13/12/18

CE-II

(17)

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10	1720	Drack Brown colour powder	5.1	18.0	1.1	12%	Absent	Debris of chilly, anistar, cinnamon, cut. leaves, clove, coriander, pepper, jaipatri, cumin, cassia, fennel, fenugreek, turmeric, and other spices detected. No foreign starch detected	Positive	-	-	-	The Sample is of mixed spices condiments and salt.
11	1721	Off White Colour Powder	8.0	1.6	0.08	negative	Absent	Asafetida detected, wheat flour	negative	Alcohol Extract 6.0	Test for colophon y resin - Absent	Test for Edible gum - positive test for other foreign resin - absent	The Sample is of compounded asafetida
12	1722	Off White Colour Powder	8.9	2.3	0.2	Positive	Absent	wheat flour, Asafetida detected,	negative	Alcohol Extract 8.5	Test for colophon y resin - Absent	Test for Edible gum - negative test for other foreign resin - negative	The Sample is of compounded asafetida
13	1723	Off White Colour Powder	8.4	2.6	0.15	negative	Absent	wheat flour, Asafetida detected,	negative	Alcohol Extract 5.8	Test for colophon y resin - negative	Test for Edible gum - positive test for other foreign resin - Negative	The Sample is of compounded asafetida
14	1724	Reddish colour course powder	5.2	16.6	1.0	10.5%	Absent	Debris of pepper, pepper, cumin, coriander, ginger, cinnamon, clove, cassia, tamal patra, turmeric, anistar, mace, chilly, fennel, cinnamon, No foreign starch detected	Positive	-	-	-	The Sample is of mixed spices condiments and salt.
15	1725	Light Brownish colour powder	6.2	10.0	1.2	3.92%	Absent	Debris of mixed spices detected, No foreign starch detected	Negative	8.68	-	-	The Sample is of mixed spices condiments and salt.
16	1726	Green colour Powder	6.1	11.9	1.2	negative	Absent	Only mint debris detected	Positive	-	-	-	The Sample is of a single spice.
17	1727	Dark Brown Colour powder	5.0	16.5	1.4	Positive	Absent	Debris of pepper, cumin, coriander, onion powder, cinnamon, clove, cassia, aniseed, poppy seed, tamal patra, turmeric, fenugreek,	Negative	-	-	-	The Sample is of mixed spices condiments, salt and vegetables.

13/12/19

CE-I

18	1728	Grey Colour Powder	7.9	2.1	0.3	negative	Absent	garlic powder No foreign starch detected	Negative	Crude Fiber - 4.82%	-	Acidity as an hydrous tartaric acid 18.8%	The Sample is of only one spice.
19	1729	Off White Colour Powder	8.7	2.3	0.3	negative	Absent	Debris of white pepper powder detected	negative	7.34	Crude Fiber - 4.86%	-	The Sample is of simple spice.
20	1730	Blackish white colour powder	2.6	71.4	1.4	Positive	Absent	Debris of cumin, Black salt, mint, chilly, ginger powder	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
21	1731	Light Brown Colour powder	5.0	26.0	1.1	Positive	Absent	Debris of coriander, cumin, fennel, tamal patra, bay leaves, cassia, black pepper, chilly, fenugreek, clove, cinnamon, mint, No foreign starch detected	Positive	-	-	-	The Sample is of mixed spices condiments and salt.
22	1732	Light Brown Colour powder	5.0	8.0	0.9	negative	Absent	Debris of fennel seed detected	Positive	-	-	-	The Sample is of a single spice.
23	1733	Green colour leaf powder	6.8	10.5	0.16	negative	-	Debris of fenugreek leaves detected	Negative	-	-	-	The Sample is of one spice.
24	1734	Green colour leaf powder	5.0	19.2	1.0	Positive	Absent	Debris of chilly, black pepper, cumin, coriander, , cinnamon, clove, cassia, poppy seed, tamal patra, turmeric, curry leave, fennel, ginger, anisat No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
25	1735	Straw colour powder	8.5	7.4	0.6	negative	Absent	Cumin Detected	Negative	16.2	-	-	The Sample is of only one spice.
26	1736	Off White Colour Powder	6.4	6.7	0.5	negative	Absent	Debris Ginger powder detected	Negative	-	-	-	The Sample is of only one spice.
27	1737	Brown Colour powder	5.9	14.2	1.4	Positive	Absent	Debris of cassia, , tamal patra, coriander, Cumin, black pepper, star anised. Carray, chilly, cardamom,	Negative	-	-	-	The Sample is of mixed spices condiments and salt.

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28	1738	Brownish colour powder	5.6	13.0	1.2	Positive	Absent	cinnamom, curry leaves, fennel, gin, anistar, mace, nutmeg No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments, salt and vegetables.
29	1739	Brownish colour powder	4.8	15.5	0.89	Positive	Absent	Debris of coriander, Cumin, ginger, anistar, asafoetida, cassia, star aniseed, cardamom, cloves, caraway, nutmeg, tamal patra, black pepper, chilly, turmeric, chilly, mace, onion powder, garlic powder, cinnamon, fenugreek, No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
30	1740	Blackish white colour powder	7.8	4.8	0.7	negative	-	Debris of Black Pepper detected	Negative	6.5	Crude Fiber - 7.9%	Volatile oil content 2.3 % (oDB)	The Sample is of only spice.
31	1741	White to black coloured powder	4.3	45.9	1.4	Positive	-	Debris of chilly black, salt, mint, leaves. coriander, cumin, tamarind, ginger, asafetida, black pepper, No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
32	1742	Brown colour powder	4.3	14.6	1.2	Positive	Absent	Debris of tamal patra, starch, aniseed, Dhaniya, Tej coloves, cardamom, cumin. No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
33	1743	Brown colour powder	5.4	14.0	1.1	Positive	Absent	Debris of coriander, cumin, chilly, unidentified starch, fenugreek, turmeric, cinnamon, curry leave, asafetida, black pepper, detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
34	1744	Brown colour powder	4.5	17.8	0.82	9.34%	Absent	Debris of black pepper, chilly, clove, cardamom, fennel, anistar, cinnamon, cumin, turmeric, No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.
35	1745	Brown colour powder	5.2	21.7	1.4	Positive	Absent	Debris of pepper, Tej-ptta, cumin, coriander, aniseed, tej cardmom, chilly, cinnamon, fenugreek. ginger powder, fennel, clove, mace, asafetida, No foreign starch detected	Negative	-	-	-	The Sample is of mixed spices condiments and salt.

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36	1746	Off White Colour Powder	7.3	6.3	0.3	negative	Absent	Debris of cardamom, pepper, nutmeg, cinnamon, clove, No foreign starch detected	Negative	-	-	The Sample is of mixed spices condiments
37	1747	Brownish colour powder	3.8	47.5	0.5	Positive	Absent	Debris of coriander, black pepper, cumin, black salt, mint, chilly, ginger, clove, asafetida,	Positive	-	-	The Sample is of mixed spices condiments and salt.
38	1748	Brownish colour powder	6.5	6.0	0.28	Positive	Absent	Debris of Corinder, cumin, caraway, cinnamon, chilly, black pepper, tamal patra, turmeric powder, cardmom, mace, bay leaf, star aniseed detected No foreign starch detected	Negative	-	-	The Sample is of mixed spices.
39	1749	Brownish colour powder	5.7	12.3	0.82	Positive	Absent	Debris of Pepper, Clove, cinnamon, coriander, tej-patta, star aniseed, mace, cumin, chilli powder, turmeric powder, fennel, fenugreek, garlic, onion powder, mint, No foreign starch detected.	Positive	-	-	The Sample is of mixed spices condiments, salt and vegetables.
40	1750	Brownish colour powder	5.6	13.7	0.74	Positive	Absent	Debris of coriander, cumin, Tej-patta, clove, star aniseed, cassia, carway, black pepper, chilly, turmeric, fennel powder, onion powder, fenugreek, No foreign starch detected.	Positive	-	-	The Sample is of mixed spices condiments, salt and vegetables.
41	1751	Off White Colour Powder	2.1	63.2	-	59.7%	-	Asafoetida, cumin, clove, black pepper, chilly, nutmeg, detected	Positive	-	-	The Sample is of mixed spices condiments and salt.
42	1752	Blackish flaks	5.2	-	-	negative	Absent	Debris of cloves detected	Positive	Extraneous Matter 0.2	Tendrils mother cloves 0.3 Kihokar cloves 0.2, Headlees cloves 0.3	The Sample is of only spice.
43	1753	Greenish Colour whole cardamom powder	5.9	3.5	-	negative	-	Debris of green cardamom detected	Negative	Immature and shrivelled capsules	Insect damaged Manner - 0.0, Extraneous	The Sample is of only spice.

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44	754	Black pepper whole mari powder	3.2	2.8	-	Debris of black pepper Decteced	Positive	-0.0	s matter - 0.2, Insect damaged Manner - 0.0, Extrancou s matter - 0.2,	capsules by count - 0.0, Volatile oil content 2.8 % (oDB), peperine content (ODB) - 0.0, Pinhead or Brocken berries - 0.0, Light Berries - 1.2	The Sample is of only spice.
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All samples used up in analysis

[Signature]
13/11/19

[Signature]
13/11/19
कमलेश सोनी / Kamlesh Soni
C.E. स्वयं परीक्षक ग्रेड - II
Chemical Examiner Grade - II
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
वाडोदरा / Vadodara

Despatch No. 1599
Dt. 15/02/19
C.Ex. & Cus. Lab., Vadodara.

PANCHNAMA

Sr. No.	Name and Address of the persons	Age	Occupation
1	Thakor Prabhatji Kantiji, Vill. Indrad, Talu Kadi, Dist:-Mehsana	38	Farming
2	Thakor Narsinhji Kantiji, Vill. Indrad, Taluk Kadi, Dist: Mehsana	34	Farming

We, the above named two persons, on being called upon by Shri Atul R. Patel, Superintendent of Central GST, AR-I & II, Kadi Division, Kadi, Gandhinagar Commissionerate, present ourselves in person before the said officer at 12.30pm of today i.e. 20.12.2018 at the gate of M/s. J.P Foods, 215, Budasan, Tal.-Kadi, Dist.-Mehsana 382715 (as per details by NSDL sites) holding Service Tax Registration No. AAACJ7141GST002. The said officer introduces him and his accompanying officer's viz. Shri Ravi Kumar, Inspector of Central GST, AR-II, Kadi Division to us and explains that his office has been instructed by Assistant Commissioner, Central Excise & Central GST, Division-Kadi to visit the unit i.e. M/s. J.P Foods for the purpose of drawl of samples of all products mentioned in Annexure-A (Copy enclosed), for the purpose of testing and want of technical expert opinion. The samples are to be drawn from the premises of M/s. J.P Foods, under panchnama under the provisions of Central Excise Act, 1944 and rules made thereunder, and during the said proceedings he requests us to remain present as independent panchas; that on the said request of the officer both of us willingly agrees to remain present throughout the proceedings of panchnama as independent panchas.

Then after, we panchas and the officers enter the premises of the said factory and reaches the office of the company. On being called upon by the officer, the manager of the said unit i.e. M/s. J.P Foods, comes forward and he introduces himself as Shri Ajit M kemkar, aged 52 years working as a "Quality controlled manager" of the said unit viz J.P Foods, since 1999. The said officer introduces himself and we panchas to the manager of the said firm and also informs him the purpose of visit, to which Shri Ajit M Kemkar, agrees and allows for the drawl of samples.

Atul R. Patel
20/12/18

Chafalid
20/12/18
supdt

Ancemk
20/12/18

O.C. Manager
1

Panch-01

[Signature]

20/12/2018

Panch-02

N. K. T

20/12/2018

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Thenafter, we panchas, Shri Ajit M Kemkar and the officers' visits the godown of the said unit where the finished products/intermediate products are stored/kept. The representative samples as per Annexure A, in four sets, of all the products are drawn by the officers in presence of we panchas and Shri Ajit M kemkar.

The above drawn samples in four sets are kept in corrugated boxes and are sealed in presence of we panchas and Shri Ajit M Kemkar. Out of four sets of sample, one set of sample is handed over to Shri Ajit M Kemkar, Manager of the said unit.

On being asked, Shri Ajit M Kemkar informs that there is no change in the manufacturing process of all the products and it has remained the same since 1999. He also confirmed that they are using same Raw Material in the same proportion since 1999, for the production of their final products and there is no change in use of raw materials and its proportions for the production of the final product since 1999.

We, the above panchas and Shri Ajit M Kemkar remained present during entire panchnama proceedings, at relevant times as mentioned in the panchnama; that the samples were drawn from the premises of M/s. J.P Foods, in our presence and in presence of Shri Ajit M Kemkar; that the said proceeding was over at 02.00pm of today i.e. 20.12.2018 in a very calm, peaceful and cordial situation. No untoward incidence occurred during panchnama proceedings. Nobody's religious beliefs were hurt during panchnama proceedings. We, both panchas and Shri Ajit M Kemkar have read the above panchnama and in token of our absolute confirmation of the same, we put our dated signature on each page thereon and here in below:-

Ravi Kumar
20/12/18
(Ravi Kumar)
Inspector
AR-II, Kadi-Division

Ajit M Kemkar
20/12/18
(Ajit M Kemkar)
Quality Controlled Manager

Before me

Atul R. Patel
20/12/18
(Atul.R. Patel)
Superintendent ()
AR-I & II, Kadi Division,
Central GST,
Gandhinagar Commissionerate.

Panch 1 : *Ajit M Kemkar*
20/12/2018

Panch 2 : *M. K. T.*
20/12/2018

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ANNEXURE-A

Name:- J.P Foods, 215, Budasan, Tal.-Kadi, Dist.-Mehsana 382715 (as per details by NSDL sites) holding Service Tax Registration No. AAACJ7141GST002

DATE OF DRAWAL OF SAMPLE: 20.12.2018

S.NO.	Product	Category Spices	Pac Size	Lot No.	Pkg. Dt.
1	SUPAR GARM MASALA	MIXED SPICES	1 KG.	18017	11-05-18
2	KUTTI CHILLY POWDER	SPICES	100G.	18360	12-06-18
3	CHILLY POWDER	SPICES	100G.	18338	19/11/2018
4	KASHMIRI/KUMATHI CHILLY	SPICES	50G.	18356	12-05-18
5	TURMERIC POWDER	SPICES	100G.	18197	19/11/2018
6	CORIANDER POWDER	SPICES	100G.	18065	15/11/2018
7	CORIANDER CUMIN POWDER	MIXED SPICES	100G.	18053	23/11/2018
8	ACHAR MASALA	MIXED SPICES	200G.	18039	19/11/2018
9	CUMIN WHOLE	SPICES	100G.	18023	12-01-18
10	SUPREME GARAM MASALA	MIXED SPICES	100G.	18090	10-09-18
11	PREMIUM HING	MIXED SPICES	50G.	1112213	12-10-18
12	GOLD HING	MIXED SPICES	50G.	1011188	11-01-18
13	SUPREME HING	MIXED SPICES	50G.	611199	26/11/2018
14	SHAHI PANEER MASALA	MIXED SPICES	100G.	18011	11-01-18
15	CURRY POWDER	MIXED SPICES	100G.	18011	11-01-18
16	MINT POWDER	SPICES	100G.	18010	10-10-18
17	FISH MASALA	MIXED SPICES	100G.	18010	15/12/2018
18	AMCHOOR POWDER	SPICES	50G.	18032	13/11/2018
19	WHITE PEPPER	SPICES	50G.	18019	19/10/2018
20	JAL JEERA POWDER	MIXED SPICES	50G.	18015	26/11/2018
21	RAJMAH MASALA	MIXED SPICES	50G.	18017	14/12/2018
22	FENNEL POWDER	SPICES	50G.	18014	26/11/2018
23	KASURI METHI	SPICES	25G.	18033	12-01-18
24	SUBJI MASALA	MIXED SPICES	50G.	18032	13/11/2018
25	JEERA POWDER	SPICES	50G.	18020	12-10-18
26	GINGER POWDER	SPICES	50G.	18015	12-12-18
27	RAJWADI GARAM MASALA	MIXED SPICES	50G.	18032	13/11/2018

Prady
20/12/18
Inspector

Anamika
20/12/18
A.G. Manager

Panel 01
J.P
20/12/2018

Chhatil
20/12/18
Supdt.

Panel 02
M.V.T
20/12/2018

- 2 -

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28	KITCHEN KING MASALA	MIXED SPICES	50G.	18032	13/11/2018
29	UNDHIA MASALA	MIXED SPICES	50G.	18014	11-02-18
30	BALCK PEPPER POWDER	SPICES	50G.	18032	13/11/2018
31	PANI PURI MASALA	MIXED SPICES	50G.	18034	12-10-18
32	GARAM MASALA	MIXED SPICES	50G.	18032	13/11/2018
33	SAMBHAR MASALA	MIXED SPICES	50G.	18034	12-10-18
34	PAV BHAJI MASALA	MIXED SPICES	50G.	18034	12-10-18
35	CHHOLE MASALA	MIXED SPICES	50G.	18035	18/12/2018
36	TEA MASALA	MIXED SPICES	50G.	18029	10-10-18
37	CHAT MASALA	MIXED SPICES	50G.	18030	20/10/2018
38	BUIRYANI PULAV MASALA	MIXED SPICES	50G.	18011	26/11/2018
39	MEAT MASALA	MIXED SPICES	50G.	18032	13/11/2018
40	CHICKEN MASALA	MIXED SPICES	50G.	18032	13/11/2018
41	CHAAS MASALA	MIXED SPICES	13G./10RS.	18013	17/11/2018
42	CLOVE WHOLE	SPICES	4G./10RS.	18017	13/11/2018
43	CARDAMOM GREEN WHOLE	SPICES	3.5G./10RS.	18018	14/12/2018
44	BALCK PEPPER WHOLE	SPICES	5G./10RS.	18008	12-03-18

Ravi Kumar
20/12/18

(Ravi Kumar)

Inspector

AR-II, Kadi-Division

Ajit M Kemkar
20/12/18

(Ajit M Kemkar)

Quality Controlled Manager

Atul R. Patel
20/12/18

Atul.R. Patel

Superintendent

AR-I & II, Kadi Division,

Central GST,

Gandhinagar Commissionerate.

Panch 1 *[Signature]*


20/12/2018

Panch 2 : *MKT*

20/12/2018

RUB-22

to

 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009</p>	<p>1</p> <p>NATION TAX MARKET</p>
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फा.सं./ F.No. IV/16-15/PI/Gr. V/2014-15/

दिनांक / Date: 18.04.2019

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Most Urgent

सेवा में/To,

The Dy./Asstt. Commissioner,
CGST & Central Excise, Division – Kadi,
4th Floor, Janta Super Market,
Nr. Vepari Jin, At/Po – Kalol,
Dist. Gandhinagar.

महोदय/Sir,

Sub. : A representation made by M/s. J.P. Foods, 215, Budasan, Tal.- Kadi, Dist. Mehsana - m/reg.

Please refer to your office letter F.No. IV/19-03/Prev/JP Foods/14-15 dated 03.04.2019 on the above subject matter.

2- In this regard, for the observation brought under your office letter that – "as per the test results, the items listed at Sr. No. 11 (Premium Hing), 12 (Gold Hing), 13 (Supreme Hing) and 33 (Sambhar Masala) contains Wheat Flour and the item listed at Sr. No. 33 (Sambhar Masala) contains Starch in them. However the CRCL, Vadodara did not mention percentage of such contents in said items", you may like to refer to the contents of the Board Circular No. 427/60/98-CX dated 30.10.1998 wherein it has been circulated that 'the compounded Asafoetida is rightly classifiable under Chapter Heading 13.01 of Central Excise Tariff Act, 1985'.

3- Further, as proposed under the subject letter, you are requested to decide the composition and consequently the classification of the items listed at Sr. No. 11 (Premium Hing), 12 (Gold Hing), 13 (Supreme Hing) and 33 (Sambhar Masala) in consultation with CRCL, Vadodara and assess the duty liability, if any.



Please treat this as MOST URGENT.

भवदीय / Yours faithfully,

अभिषेक
18/04/19

(अभिषेक कुमार / Abhishek Kumar)

सहायक आयुक्त (निवारक),
केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क,
मुख्यालय - गांधीनगर।

 सत्यमेव जयते सत्यमेव जयते	राष्ट्रियक आयुक्त का कार्यालय, OFFICE OF THE ASSTT. COMMR. केन्द्रीय वस्तु एवं सेवा कर, कडी CENTRAL GOODS & SERVICE TAX, KADI Y ची पब्लिस, जमना सुपर मार्केट, 4th FLOOR, JANTA SUPER MARKET, आगारी जिन ने, नजदीक, फलोड, NEAR VEPARI JIN, KALOL, जिला-गंधीनगर, DIST.: GANDHINAGAR. PHONE : (02764) 225575, FAX : (02764)225562 Email: kadidivision@gmail.com	 5
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F. NO. IV/19-03/Prev/J P Foods/14-15

Date: 15.05.2019

To
 The Assistant Commissioner (Preventive),
 Central GST & Central Excise,
 Gandhinagar Commissionerate,
 Ahmedabad

Sir,

Sub: Testing of samples drawn from M/s J. P. Foods, Budasan Kadi-m/r

Please refer to the letter F. No. IV/ 16-15/ P/ Gr. V/2014-15/375 dated 14-03-2019 of Assistant Commissioner (Prey.) HQ. CGST & C.Ex., Gandhinagar on the above subject matter.

2. In this connection, it is to submit that as directed percentage-wise (%age wise) break-up of constituents in Samples at S.No.11, 12, 13 & 33 has been requested from CRCL, Vadodara vide letter dated 15.04.2019 (Reminder dt. 01.05.2019).

3. In this connection it is further to submit that the samples at S.No.11, 12, 13 & 33 are:-

Sample No.	Description as per Ann. A to the Panchnama dt.20.12.18 drawn at factory premises of M/s J.P. Foods, Kadi	Constituents as per the Test report of CRCL, Vadodara dt.15.02.19	Opinion as per Test report of CRCL, Vadodara dt.15.02.19
11.	Premium Hing	Asafoetida detected, Wheat flour	The sample is of compounded asafoetida
12.	Gold Hing	Asafoetida detected, Wheat flour	The sample is of compounded asafoetida
13.	Supreme Hing	Asafoetida detected, Wheat flour	The sample is of compounded asafoetida
33.	Sambhar Masala	Debris of coriander, cumin, chilly, unidentified starch, fenugreek, turmeric, cinnamon, curry leaves, asafoetida, black pepper detected	Sample is of mixed spices condiments and salt

In respect of Sample No.11, 12 & 13 it appears that same are classifiable under Chapter Heading 1301 9013 which reads as under:-

Tariff Item	Description of goods	Unit	Duty 17.03.2012 to 28.02.2015	Duty 01.03.2015 to 30.06.2017
1301	Lac, natural gum, resins, gum-resins and oleoresins (for example balsams)			
1301 90 13	Asafoetida	kg	12%	12.5%

4. In this connection it is further to submit that S.No.4 of Noti.No.12/2012-CE (as amended) dated 17.03.2012 reads as under:-

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
1.	1301 90 13	Compounded Asafoetida, commonly known as Heeng	Nil	3

From the above, it is apparent that effective rate of Central Excise Duty on goods of Sample Nos.11, 12 & 13 of Premium Hing, Gold Hing & Supreme Hing opined as Compounded Asafoetida in CRCL Report has been 'Nil' therefore revenue implication may be considered as Nil, therefore if agree, we may not take any further action in respect of Sample Nos.11, 12 & 13.

5. It is further to submit that in reply to percentage-wise (%age wise) break-up of constituents in Samples at S.No.11, 12, 13 & 33 sought from CRCL, Vadodara, the CRCL, Vadodara vide letter F.No.RCL/AH/C.Ex. 1711 to 1754 dt.31-12-18/ dated 26-04-2019 (copy enclosed) of Chemical Examiner, Grade-1, CRCL, Vadodara has also reported as under:-

'In this connection it is to inform you that the percentage wise break up of constituents of samples at S.No.11, 12 & 13 are described as Asafoetida are classifiable under Chapter 13 under sub-heading 1301 9013 of Central Excise Tariff and at S.No.33, the sample is composed of mixed spices, condiment and salt.'

In view of above it appears that Sample No.33 of 'Sambhar Masala' (composed of mixed spices, condiment and salt) falls under Chapter Heading 0904 to 0910 and as per Central Excise Tariff, rate of Duty on the same is 'Nil'

6. Therefore, in view of discussion in foregoing paras and earlier report submitted vide letter of even no. dated 03.04.2019, there is no revenue implication in the matter.

Yours faithfully

(V.B. Trivedi)
Assistant Commissioner

Encl. As above

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OFFICE OF THE CHEMICAL EXAMINER GARDE -I
 Central Excise & Customs Laboratory
 3rd Floor, Central Excise Building,
 Subhanpura, Vadodara-390 023
 Tele/ Fax: 0265-2396080


F. No. RCL/AH/C.Ex. 1711 to 1754 dt.31-12-18/

Date:-26-4--19

To
 The Superintendent
 CGST and Central Excise,
 AR-1, Kadi Division, Kadi
 Comm'rate, Gandhinagar

Sir,
 Subject: - Testing of samples drawn from M/s JP Food, Budasan, Kadi- matter
 regarding.

Please refer to your letter F.No. AR-1/Kadi,JP.Food/2014-15 Dated 15-4-19. In this connection, it is to inform you that the percentage wise breakup of constituents of Samples at S No.11,12,13 are described as Asafoetida ,are classifiable under chapter 13 under sub heading 1301 9013 of Central Excise Tariff and at S.No. 33 the sample is composed of mixed spices, condiment and salt.
 For your information and necessary action please

Yours Faithfully

 (Kamlesh Soni)
 Chemical Examiner Gr.II

Despatch No. 80
Di. 26/4/19
C.Ex. & Cust. Lab., Vadodara.

Recd. on
 08/05/19
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 08/05/19

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RUP-28

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर प्रधान आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009 Tele. +91-79-26574718 Email: cceprev.3@rediffmail.com	
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F.No. IV/16-15/Gr. V/2014-15/

/ 232

दिनांक / Date: 10.07.2019

REMINDER-I / URGENT PLEASE

सेवा में/To,
 The Addl. Director,
 Directorate General of GST Intelligence,
 Ahmedabad Zonal Unit,
 1st Floor, Preema Chambers,
 Opp. PWD Quarters, Nr. Mithakhali Six Roads,
 Ahmedabad – 380006.

Sub. : Issue of Incident Report No. 03/CE/2014-15 dated 28.08.2014 - m/reg.

Please refer to the Incident Report No. 03/CE/2014-15 dated 28.08.2014 issued from your office F.No. DGCEI/AZU/12(4)-73/14-15 and this office letter of even no. dated 04.06.2019 on the above subject matter.

2- Vide the subject Incident Report it was conveyed that the DGGI, Ahmedabad has booked a case of mis-classification of 'Upama Masala' under CETH 09109100 instead of CETH 21039040 by M/s. Shree Additives Pharma & Foods Ltd., 858-A, Kothari Industrial Estate, Rakanpur Road, Santej – 382721 and 552/8, JP Estate, Bawla Road, Sarkhej – 382210. In this regard, you are again requested to inform this office about the outcome of the case booked by your office. You are also requested to forward a copy of Show Cause Notice, OIO etc. issued in this regard, if any.

Dr. Jeetesh Nagori
 12.7.19
 (डॉ. जीतेश नागोरी / Dr. Jeetesh Nagori)

अपर आयुक्त (निवारक)
 केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क,
 मुख्यालय - गांधीनगर ।

 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीनगर प्रधान आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009 Tele. +91-79-26574718 Email: cceprev.3@rediffmail.com</p>	
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F.No. IV/16-15/Gr. V/2014-15/

दिनांक / Date: 04.06.2019

Most Urgent

सेवा में/To,
The Addl. Director,
Directorate General of GST Intelligence,
Ahmedabad Zonal Unit,
1st Floor, Preema Chambers,
Opp. PWD Quarters, Nr. Mithakhali Six Roads,
Ahmedabad – 380006.

महोदय/Sir,

Sub. : Issue of Incident Report No. 03/CE/2014-15 dated 28.08.2014 - m/reg.

Please refer to the Incident Report No. 03/CE/2014-15 dated 28.08.2014 issued from F.No. DGCEI/AZU/12(4)-73/14-15 (copy enclosed for ready reference) on the above subject matter. Vide the subject Incident Report it was conveyed that the DGGI, Ahmedabad has booked a case of mis-classification of 'Upama Masala' under CETH 09109100 instead of CETH 21039040 by M/s. Shree Additives Pharma & Foods Ltd., 858-A, Kothari Industrial Estate, Rakanpur Road, Santej – 382721 and 552/8, JP Estate, Bawla Road, Sarkhej – 382210.

2- In this it is to state that this office is also inquiring into a case of classification of various Spices and Condiments / Seasonings by M/s. J.P. Foods, 215, At/Po-Budasan, Tal. Kadi, Dist. Mehsana. So, to enable this office in ascertainment of classification of various products of M/s. J.P. Foods, Budasan, you are requested to inform this office about the outcome of the case booked by your office. You are also requested to forward a copy of Show Cause Notice, OIO etc. issued in this regard, if any.

भवदीय / Yours faithfully,

संलग्न : यथोपरी

जीतेश नागोरी
4.6.19
(डॉ. जीतेश नागोरी / Dr. Jeetesh Nagori)
अपर आयुक्त (निवारक)
केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
मुख्यालय - गांधीनगर ।

2014 10:21 27543676

GCE-III

#7924 P 002

DIRECTORATE GENERAL OF CENTRAL EXCISE INTELLIGENCE
 AHMEDABAD ZONAL UNIT, 1ST FLOOR, PREEMA CHAMBERS,
 OPP: PWD QTRS., NEAR MITHAKHALI SIX ROADS
 AHMEDABAD-380006 PHONE NO.079-26425164/FAX NO.079-26406453

TO : SHRI M.D. SINGH, DIRECTOR GENERAL, DGCEI, NEW DELHI
 FROM : C.L. MAHAR, ADG, DGCEI, ZONAL UNIT, AHMEDABAD
 F. No. DGCEI/AZU/ 12(4)-73/14-15 /3098 Dated: 28/08/2014

INCIDENT REPORT NO. 03 /CE./2014-15

Intelligence gathered by officers of DGCEI, Regional Unit Ludhiana (Bal) M/s Shree Additives Pharma & Foods Ltd. having two manufacturing units at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) having Central Excise Regn. No. AACCS6783MEM003 and at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat) having Central Excise Regn. No. AACCS6783MEM002, they have been manufacturing 'Upma Masala' and clearing the same at NIL rate of Central Excise duty by mis-classifying the same as spices under CETH 09109100. They have been clearing the said 'Upma Masala' to various manufacturers who use the same for manufacturing Ready to Eat/Ready to Cook Food namely Upma. Ingredients of the said 'Upma Masala' (falling under various chapters i.e. 06, 07, 09, 12, 15, 20, 25 etc.) indicate that the said product is rightly classifiable as "Mixed Seasonings and Mixed Condiments" falling under CETH 21039040, which is liable for Central Excise duty at tariff rate.

2. Acting on above intelligence, search operation was carried out on 25.07.2014 at M/s Shree Additives Pharma & Foods Ltd. at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) and at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat). During the course of the search, it is noticed that M/s Shree Additives Pharma & Foods Ltd has closed their manufacturing activities at 552/8, JP Estate, Bawala Road, Sarkhej-382210 (Gujarat) and surrendered their C.Ex. Registration. M/s Shree Additives Pharma & Foods Ltd having manufacturing unit at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) found engaged in manufacturing of the different types of Flavours, Spices Mix, Seasonings etc.. On scrutiny of the records related to the production and clearance of the different types of 'Upama Masala' and other products, it was noticed that these products were being cleared at NIL rate of Central Excise duty under CETH No. 09109100 as Mixtures of two or more of the products of different headings 09.04 to 09.10, whereas as per the batch records the main ingredients of the different type of 'Upama Masala' were Salt in range of 66% to 75% (approx), Red Onion Powder in range of 5% to 22% (approx), Sugar 5%, Carrot cubes 8% (approx), Citric Acid 2% (approx), Red Chilly 6% (approx), Spice Blend in range of 0.1% to 0.5% (approx) and other ingredients in very small percentage, accordingly the above products were classifiable under CETH No. 21039040 as "Mixed Seasoning and Mixed Condiments" and attracts Central Excise duty. Shri Vijay Podar, MD of the company could not explained how they have classified the above product under Chapter Heading No. 09109100. Records related to the production i.e. Batch

2014 18:21 27543676

COE-III

P7924 P.003

Preparation reports, requisition documents, sales invoices etc. were withdrawn for further investigation.

3. A statement of Shri Vijay Podar, MD of the company was also recorded on 25.07.2014, wherein he interalia stated that they were under the impression that the products were masala/spices and they did not realize the presence of other constituent, that the spices were not predominated in the product. During the statement, he submitted a letter dated 19.08.2010 addressed to the Jurisdictional Assistant Commissioner, under which they had intimated the JAC about the above products and classification of the same, he stated that they have not disclosed the percentage of the constituents in their letter. He further stated that if the above products were classifiable under CETH No. 21039040, they are required to pay duty more than 4 Crores (approx.) for the clearances made by them during last five years.

4. The preliminary investigations have revealed that M/s Shree Additives Pharma & Foods Ltd. having manufacturing unit at 858-A, Kothari Industrial Estate, Rakanpur Road Santej-382721 (Gujarat) have evaded Central Excise duty amounting to Rs. 4 Crores (Approx) by wrongly classifying the 'Upama Masala' and other products under Chapter Heading No. 09109100 as Mixtures of two or more of the products of different headings 09.04 to 09.10 and clearing at NIL rate of duty, instead of classifying the same under CETH No. 21039040 as "Mixed Seasoning and Mixed Condiments" and clearing the same on payment of appropriate Central Excise duty. After initiation of inquiry by DGCEI, in agreement M/s Shree Additives Pharma & Foods Ltd has voluntarily paid C.Ex. duty amounting to Rs. 1.00 Crore so far.

5. The case is under investigation.

Sd/-

(C.L. MAHAR)

ADDITIONAL DIRECTOR GENERAL

Copy forwarded to:



- (1) The Chief Commissioner, Central Excise, Ahmedabad Zone.
- (2) The Commissioner, Central Excise, Ahmedabad-III.
- (3) The Additional Director General, DGCEI, New Delhi, Mumbai, Kolkata, Chennai & Bangalore.
- (4) The DG, Central Economic Intelligence Bureau (CEIB), New Delhi.
- (5) The Additional/Deputy/Assistant Director, DGCEI, Indore, Vapi & Vadodara, Regional Units.
- (6) Guard File.

(C.L. MAHAR)

ADDITIONAL DIRECTOR GENERAL

RUD-29

56

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर प्रधान आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009 Tele. +91-79-26574718 Email: cceprev.3@rediffmail.com	
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F.No. IV/16-15/Gr. V/2014-15/ 451

दिनांक / Date: 10.07.2019

URGENT PLEASE

सेवा में/To,
 The Addl. Commissioner (Prev.),
 CGST & C.Ex., Ahmedabad North Commissionerate.
 Ahmedabad.

Sub. : A representation made by M/s. J. P. Foods, Budasan, Kadi - m/reg.

This office is inquiring into a matter of classifying of various spice, mix spice and condiments viz. Garam Masala, Chilly Powder, Kashmiri Chilly Powder, Coriander Powder, Coriander Cumin Powder, Achar Masala, Whole Cumin, Turmeric Powder, Shahi Paneer Masala, Amchoor Powder, Fish Masala, Curry Powder, Mint Powder, White Pepper, Jal Jeera Masala, Rajmah Masala, Fennel Powder, Kasuri Methi, Subji Masala, Jeera Powder, Ginger Powder, Kitchen King Masala, Undia Masala, Black Pepper Masala, Pani Puri Masala, Pav Bhaji Masala, Sambhar Masala, Chhole Masala, Tea Masala, Chat Masala, Biryani Pulav Masala, Meat Masala, Chicken Masala, Chhas Masala, Clove Whole, Cardamom Green Whole, Black Pepper Whole, Hing – Asafoetida etc. by M/s. J. P. Foods, Budasan, Kadi.

2- During the inquiry said M/s. J. P. Foods, Budasan has informed that the other manufacturers of such spice, mix spice and condiments sold under brand name like 'Ramdev' and 'Bhagwati' are classifying their products under Chapter-9 and 13 of erstwhile CETA, 1985. Therefore, this matter requires confirmation from the end of these manufacturers. Since, the manufacturers of 'Ramdev' and 'Bhagwati' brand such spice, mix spice and condiments etc. falls under the jurisdiction of Ahmedabad North Commissionerate, you are requested to confirm the practice of classification adopted by these two manufactures. Since, the matter is very old and it requires early decision, you are requested to forward the details at the earliest.

Dr. Jeetesh Nagori
 12.7.19

(डॉ. जीतेश नागोरी / Dr. Jeetesh Nagori)

अपर आयुक्त (निवारक)
 केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क,
 मुख्यालय - गांधीनगर ।

भारत सरकार
वित्त मंत्रालय राजस्व विभाग
उप आयुक्त का कार्यालय
केन्द्रीय जी. एस. टी. एवं उत्पाद शुल्क
मण्डल -IV, अहमदाबाद उत्तर
द्वितीय तल, गोकुलधाम आर्केड
सरखेज सानंद रोड, अहमदाबाद -382210
Phone No. (02717) 238 200 Email- div7904@yahoo.co.in FAX:- (02717) 238 202

Government of India
Ministry of Finance, Department of Revenue
Office of the Deputy Commissioner
Central GST & Central Excise, Division-IV
Ahmedabad North
2nd Floor, Gokuldham Arcade,
Sarkhej-Sanand Road, Ahmedabad - 382210
FAX:- (02717) 238 202

F.NO. V/27-44/PREV/DIV.IV/MISC/19-20

03.02.2020

To

The Deputy Commissioner (Preventive),
CGST & C. EX.,
Gandhinagar Commissionerate
Ahmedabad North, Ahmedabad.

The Deputy Commissioner (Prev.)
Custom House, 2nd Floor
opp. old Gujarat High Court,
Navrangpura
Ahmedabad, 380009

Sub: Representation made by M/s. JP Foods, Budasan, Kadi - m/r.

Please refer to your letter F.No. IV/16-15/Gr.V/2014-15 dated 10.07.2019 addressed to the Additional Commissioner (Preventive), CGST & C EX., Ahmedabad North on the above subject.

2. As desired, the matter was examined and it is found that both the tax payers i.e. M/s. Ramdev Food Products Pvt Ltd. and Shri Bhagwati Flour & Foods Pvt. Ltd are involved in manufacture of food items. Comparative study of Classification of these items in pre-GST as well as GST regime is given as under:

Sr.No.	Name of Item	Classification under Excise	Classification under GST
1	Shree Bhagwati Flour & Foods: 1. Flour 2. Spices 3. Instant Mix	11 09 21	11 09 21
2	Ramdev Foods Products P. Ltd. 1. Spices 2. Hing 3. Instant Foods Mix	09 13 21	09 13 21

This is for your information please.

(Adesh Kumar Jain)
Deputy Commissioner,
Division-IV, CGST,
Ahmedabad North.

Copy to :

The Deputy Commissioner, Preventive, CGST & C. EX., Ahmedabad North, Ahmedabad.
...With reference to his letter F.No. MP/PI-1/11/Misc V/27-44/PREV/DIV.IV/MISC/19-20 dated 24.01.2020.



केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय
 निम्नलिखित पता पर, गुजरात, भारत-380009
 OFFICE OF THE COMMISSIONER OF CENTRAL GST
 & CENTRAL EXCISE, GANDHINAGAR
 Preventive Section, 5th Floor, Midland Tower, Naxospura, Ahmedabad- 380009
 Tele. 079-26574718 Email. ccprev.06@gmail.com



F.No. IV/16-15/Gr. V/2014-15/

DIN-20200564WU00001GB0B0 / 2020

दिनांक / Date: 11.05.2020

TIME LIMIT / MOST URGENT PLEASE

सेवा में/To,

The Assst. / Dy. Commissioner,
 CGST & C.Ex., Div. Kadi,
 Gandhinagar Commissionerate.

Sub. : A representation made by M/s. J. P. Foods, Budasan, Kadi - m/reg.

Please refer to this office letter of even no. dated 08.05.2020 and your office reply F.No. IV/19-03/Prev/J P Foods/14-15 dated 08.05.2020 on the above subject matter.

2- In this regard it is to state that due to lock down condition and due to restriction on the movements of individuals and vehicles, the Preventive Section cannot reach to M/s. J P Foods for relevant data and documents for preparation of SCN. Further, since till date all communication with the party have been done the division office, you are requested to collect and forward following data and documents of sales made by the party during the period from 01.05.2015 to 30.06.2017.

(a) Certified copies of Sales Ledger A/c

(b) Month-wise and Commodity-wise certified sales data in below-mentioned format.

Month	Name of Commodity / Product sold	CETH / HSN of Commodity / Product sold	Taxable Value (Rs.)	Sales Tax / VAT paid, if any (Rs.)	C.Ex. Duty paid, if any (Rs.)	Total Value (Rs.)

3- Please treat this as MOST URGENT.

भवदीय / Yours faithfully,

उप आयुक्त (निवारक)
 केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
 मुख्यालय - गांधीनगर ।



Copy to : M/s. J P Foods, 215, A/Po. Budasan, Tal. Kadi, Dist. Mehsana with a request to co-operate and provide the relevant details / documents immediately please.

Received

J. P. Foods-(kadi)	
Inw.No.	
Di.	13-5-20
Dept.	
Received By.	

R U D - 3 4

627

 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5th Floor, Mridul Tower, Navrangpura, Ahmedabad-380009 Tele. +91-79-26574718 Email: ccepPrev.3@rediffmail.com</p>	
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F.No. IV/16-15/Gr. V/2014-15/

दिनांक / Date: 21.05.2020

TIME LIMIT / MOST URGENT PLEASE

सेवा में/To,
The Asstt. / Dy. Commissioner,
CGST & C.Ex., Div. Kadi,
Gandhinagar Commissionerate.

Sir,

Sub. : A representation made by M/s. J. P. Foods, Budasan, Kadi - m/reg.

Please refer to your office letter F.No. IV/19-03/Prev/J P Foods/14-15 dated 03.04.2019 on the above subject matter. Under the subject letter it was stated that the JRO has been directed to make necessary correspondence with CRCL, Vadodara to provide the percentage of constituents found during the testing. However, till date nothing has been heard in this regard. Therefore, it is again requested to contact the CRCL, Vadodara and get the details of (i) list of all ingredients found present in testing of all sample tested and (ii) list of percentage of all ingredients found present in testing of all sample tested, and forward to this office.

2- Further, as requested under this office letter of even no. dated 11.05.2020 and 18.05.2020, you again requested to contact M/s. J. P. Foods, Budasan and get the data / documents urgently and forward to this office please.

3- Please treat this as MOST URGENT.

भवदीय / Yours faithfully,



OU

Enshy 21/5/20
(धर्मराज खटिक / Dharmraj Khatik)

उप आयुक्त (निवारक)
केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क,
मुख्यालय - गांधीनगर।

RUD-38

651

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009 Tele. +91-79-26574718 Email: cceprev.3@rediffmail.com	
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F.No. IV/16-15/Gr. V/2014-15/
 DIN- 20200664WU00009J579F

दिनांक / Date: 05.06.2020

URGENT PLEASE

By Regd. Post A.D. / Hand Delivery

सेवा में/To,
 M/s. J. P. Foods
 215, At & Po. Budasan,
 Tal. Kadi, Dist. Mehsana,
 Pin - 382715.

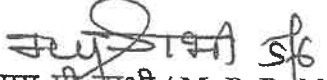
Sub. : A representation made by M/s. J. P. Foods, Budasan, Kadi - m/reg.

Please refer to this office summons dated 21.05.2020 and 01.06.2020 on the above subject matter.

2- The matter to be inquired by this office very urgent and time bound. Therefore, the time of one month prayed for under you office letter dated 02.06.2020 cannot be given. Therefore, you are once again requested to honour the Summons dated 21.05.2020 and 01.06.2020 and requested to produce the details / documents mentioned therein immediately and present for recording of evidence in writing.



3- Please treat this as MOST URGENT.

भवदीय / Yours faithfully,


 (एम. पी. डाभी / M. P. Dabhi)
 सहायक आयुक्त (निवारक)
 केन्द्रीय वस्तु एवं सेवा कर एवं के.उ.शु.,
 मुख्यालय - गांधीनगर ।

RUD-99.

649

 सत्यमेव जयते	केन्द्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क, गांधीनगर आयुक्त का कार्यालय निवारक अनुभाग, पंचम तल, मृदुल टावर, नवरंगपुरा, अहमदाबाद-380009 OFFICE OF THE COMMISSIONER OF CENTRAL GST & CENTRAL EXCISE, GANDHINAGAR Preventive Section, 5 th Floor, Mridul Tower, Navrangpura, Ahmedabad- 380009 Tele. +91-79-26574718 Email: cceprev.3@rediffmail.com	
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F.No. IV/16-15/Gr. V/2014-15/

दिनांक / Date: 05.06.2020

TIME LIMIT / MOST URGENT PLEASE

सेवा में/To,
The Asstt. / Dy. Commissioner,
CGST & C.Ex., Div. Kadi,
Gandhinagar Commissionerate.

Sub. : A representation made by M/s. J. P. Foods, Budasan, Kadi - m/reg.

Please refer to this office letter of even no. dated 21.05.2020 on the above subject matter.

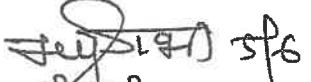
2- In this you are again requested to contact the CRCL, Vadodara and get the details of (i) list of all ingredients found present in testing of all sample tested and (ii) list of percentage of all ingredients found present in testing of all sample tested, and forward to this office.

3- It is further to state that this office has issued Summons dated 21.05.2020 and 01.06.2020 (copies enclosed for ready reference) to M/s. J. P. Foods, with a request to produce the details / documents mentioned therein. However, vide their letter dated 02.06.2020 (copy enclosed) they requested for one month time for the same. Since, the matter is very urgent you are requested to contact M/s. J. P. Foods, Budasan and obtain the required details / documents. Further, as requested under this office letter of even no. dated 11.05.2020, 18.05.2020 and 21.05.2020, you are also requested to contact the party and get the data / documents urgently and forward to this office please.



4- Please treat this as MOST URGENT.

भवदीय / Yours faithfully,

Encl. As above


(एम. पी. डाभी / M. P. Dabhi)
सहायक आयुक्त (निवारक)
केन्द्रीय वस्तु एवं सेवा कर एवं के.उ.शु.,
मुख्यालय - गांधीनगर ।

RUP-40

 सत्यमेव जयते	सहायक आयुक्त का कार्यालय, OFFICE OF THE ASSTT. COMMISSIONER केन्द्रीय वस्तु एवं सेवा कर कडी मंडल , CENTRAL GOODS & SERVICE TAX, KADI DIVISION ४ थी मन्जिल , जनता सुपर मार्केट, 4th FLOOR, JANTA SUPER MARKET, व्यापारी जिन के नजदीक, कलोल, NEAR VEPARI JIN, KALOL, जिला-गांधीनगर, DIST.: GANDHINAGAR. Email: kadidivision@gmail.com	 669 17
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By E-mail

F.No. IV/19-03/Prev/J P Foods/14-15

- Date : 04.06.2020

To,

The Deputy Commissioner,
 Preventive Section,
 HQ, C.G.S.T Gandhinagar.

Sir,

Subject: A representation made by M/s J. P. Foods, Budasan,
 Kadi, m/reg.

Please refer to your letter F.No.IV/16-15/Pl/Gr.V/2014-15/2040 dated 21-05-2020 (received over email on 21-05-2020) on the above subject matter.

2. As per directions contained in para 1 of above-mentioned letter dated 21-05-2020, the Superintendent, Range-I, vide letter dated 22-05-2020 & reminder dated 01-06-2020 had asked CRCL, Vadodara to provide details of (i) list of all the ingredients found present in testing of all samples tested and (ii) list of percentage of all ingredients found present in testing of all samples tested.

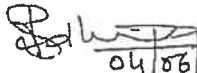
3. It is to report that in reply of above mentioned letter dated 22-05-2020 & 01-06-2020; The Assistant Chemical Examiner, Central Excise & Customs, 3rd Floor, Central GST Bhawan, Subhanpura, Vadodara-390023 vide letter F.No.RCL/AH/C.Ex./1711 to 1754 dated 02-06-2020 (copy enclosed) has stated as under :-

"In this connection, it is to intimate that all the test result had already been given in the test report & also further clarified vide letter F.No. F.No.RCL/AH/C.Ex./1711 to 1754 dated 26.12.2020 & 26.04.2019 (copies enclosed for ready reference), respectively, which are self-explanatory"

This is submitted for necessary action at your end please.

Yours faithfully,

Encl. As above


 04/06/2020
 (Renwat Singh Rathore)
 Assistant Commissioner,
 C.G.S.T Kadi Division.



Certificate No. TC - 8442
Valid up to 11-04-2021
NABL Accredited Laboratory



केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
राजस्व विभाग, वित्त मंत्रालय, भारत सरकार
Department of Revenue, Ministry of Finance
Government of India

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F.No. RCL/AH/C.Ex/1711 to 1754

02nd June, 2020

To,

The Superintendent
CGST & Central Excise, AR-1 Kadi Division
Gandhinagar Commissionerate,
Kadi, Mehsana (Gujarat)

Sir,

Sub.: Testing of sample drawn from M/s Foods, Budsan Kadi-m/reg

Please refer to your letter AR-II/Kadi/JP Foods/2014-2015/02 dated 22.05.2020, wherein sought following information (i) list of all the ingredients of found present in testing of all samples tested and (ii) list of percentage of all ingredients found present in testing of all samples tested on the above noted ,

In this connection, it is to intimate that all the test result had already been given in the test report & also further clarified vide letter F.No. RCL/AH/C.Ex/1711 to 1754 dated 26.12.2020 & 26.04.2019 (copies enclosed for your ready reference) respectively, which are self explanatory.

This is for your information and further necessary action at your end.

Yours faithfully,

Bharat Vir Singh
भरत वीर सिंह
(BHARAT VIRSINGH)
Assistant Chemical Examiner

Despatch No.	193
Dt.	21/6/2020
C. Ex. & Cust. Lab. Vadodara.	

तृतीय तल, केंद्रीय उत्पाद शुल्क बिल्डिंग,, 3rd floor, Central GST Bhavan, सुभानपुरा, वडोदरा - 390023, Subhanpura,
Vadodara -390023 टेलीफोन - 0265 - 2396080 फेक्स - 0265 - 2386822
Email : crcl-vadodara@gov.in

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OFFICE OF THE CHEMICAL EXAMINER GARDE - I
Central Excise & Customs Laboratory
 3rd Floor, Central Excise Building,
 Subhanpura, Vadodara-390 023
 Tele/ Fax: 0265-2396080

F. No. RCL /AH/C.Ex. 1711 to 1754 dt.31-12-18/

Date:-26-4--19

To
 The Superintendent
 CGST and Central Excise,
 AR-1, Kadi Division, Kadi
 Comm'rate, Gandhinagar

Sir,

Subject: - Testing of samples drawn from M/s JP Food, Budasan, Kadi- matter regarding.

Please refer to your letter F.No. AR-1/Kadi,JP.Food/2014-15 Dated 15-4-19. In this connection, it is to inform you that the percentage wise breakup of constituents of Samples at S.No.11,12,13 are described as Asafoetida, are classifiable under chapter.13 under sub heading 1301 9013 of Central Excise-Tariff and at S.No. 33 the sample is composed of mixed spices, condiment and salt.

For your information and necessary action please.

Yours Faithfully


 (Kamlesh Soni)

Chemical Examiner Gr.II

o/c

Despatch No.	80
Dt.	26/4/19
C.Ex. & Cus. Lab., Vadodara.	

File No. AR-II/Kadi/J P Foods/2014-15/94 dated - 26.12.2018

Sr. No.	RCL No.	Physical Form	Moisture %	Total Ash (on dry basis) %	Ash insoluble Dil. HCl% @D.B	Salt	Synthetic Coloring Matter	Microscopic Examination	Test for Sugar	Non Volatile Ether Extract % O. D. B.	Insect Infestation	Opinion
1	1711	Brownish colour powder	5.1	18.3	1.1	11.0%	Absent	Debris of cassia, cloves, ginger, curry leaves, fennel, cinnamon, dhana, cumin, black pepper, badiya, coriander, turmeric, chilly, No foreign starch detected	negative	-	-	The Sample is mixed spices
2	1712	Red colour powder	7.1	6.67	0.62	negative	Absent	Debris of chilli detected	Positive	12.6	Absent	The Sample is single spice
3	1713	Red colour powder	5.5	6.45	0.57	negative	Absent	Debris of chilli detected	Positive	13.2	Absent	The Sample is single spice
4	1714	Red colour powder	5.2	7.6	0.61	negative	Absent	Debris of only chilli detected No other foreign starch	Positive	14.9	Absent	The Sample is single spice
5	1715	Yellow colour powder	6.8	6.97	0.62	negative	Absent	Debris of turmeric powder detected	negative	Total Starch 51.28 %	Absent	The Sample is single spice
6	1716	Straw colour powder	4.6	6.08	0.73	negative	-	Coriander Powder Detected	negative	-	-	The Sample is single spice
7	1717	Light Brownish powder	5.2	6.5	0.56	negative	Absent	Debris of coriander, and cumin only detected, No Foreign starch	negative	TLC Test for cumin -Positive	-	The Sample is mixed spice
8	1718	Red coloured oily course powder	4.2	24.1	-	17.74%	Absent	Debris of chilly powder, fenugreek, asafoetida detected, No foreign starch debris detected.	Positive	-	-	The Sample is mixed spices condiments & salt.
9	1719	Straw colour whole cumin	5.32	3.76	0.88	negative	Absent	Debris of cumin detected	Positive	-	-	The Sample is single spice

Despatch No. 1579

Dt. 15/02/19

C. Fy. & Cus. Lab. Vadodara.

CE-II

11	1721	Brown colour powder	8.0	1.6	0.08	negative	Absent	curry leaves, clove, coriander, pepper, jaipatri, cumin, cassia, fennel, fenugreek, turmeric, and other spices detected. No foreign starch detected	negative	Alcohol Extract 6.0	Test for colophony resin - Absent	Test for Edible gum - positive test for other foreign resin - absent	The Sample is compounded asafetida
12	1722	Off White Colour Powder	8.9	2.3	0.2	Positive	Absent	wheat flour, Asafetida detected,	negative	Alcohol Extract 8.5	Test for colophony resin - Absent	Test for Edible gum - negative test for other foreign resin - negative	The Sample is compounded asafetida
13	1723	Off White Colour Powder	8.4	2.6	0.15	negative	Absent	wheat flour, Asafetida detected,	negative	Alcohol Extract 5.8	Test for colophony resin - negative	Test for Edible gum - positive test for other foreign resin - Negative	The Sample is compounded asafetida
14	1724	Reddish colour coarse powder	5.2	16.6	1.0	10.5%	Absent	Debris of pepper, pepper, cumin, coriander, ginger, cinnamon, clove, cassia, tamal patra, turmeric, anisat, mace, chilly, fennel, cinnamom, No foreign starch detected	Positive	-	-	-	The Sample is mixed spices condiments at salt.
15	1725	Light Brownish colour powder	6.2	10.0	1.2	3.92%	Absent	Debris of mixed spices detected, No foreign starch detected	Negative	8.68	-	-	The Sample is mixed spices condiments at salt.
16	1726	Green colour Powder	6.1	11.9	1.2	negative	Absent	Only mint debris detected	Positive	-	-	-	The Sample is single spice.
17	1727	Dark Brown Colour powder	5.0	16.5	1.4	Positive	Absent	Debris of pepper, cumin, coriander, onion powder, cinnamon, clove, cassia, aniseed, poppy seed, tamal patra, turmeric, fenugreek,	Negative	-	-	-	The Sample is mixed spices condiments, s and vegetable

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18	1728	Grey Colour Powder	7.9	2.1	0.3	negative	Absent	Debrish mango powder defected	Negative	Crude Fiber - 4.82%	-	Acidity as anhydrous tartaric acid 18.8%	The Sample is only one spice.
19	1729	Off White Colour Powder	8.7	2.3	0.3	negative	Absent	Debris of white pepper powder defected	negative	Crude Fiber - 4.86%	7.34	-	The Sample is a simple spice.
20	1730	Blackish white colour powder	2.6	71.4	1.4	Positive	Absent	Debris of cumin, Black salt, mint, chilly, ginger powder	Negative	-	-	-	The Sample is mixed spices condiments and salt.
21	1731	Light Brown Colour powder	5.0	26.0	1.1	Positive	Absent	Debris of coriander, cumin, fennel, tamal patra, bay leaves, cassia, black pepper, chilly, fenugreek, clove, cinnamon, mint, No foreign starch detected	Positive	-	-	-	The Sample is mixed spices condiments and salt.
22	1732	Light Brown Colour powder	5.0	8.0	0.9	negative	Absent	Debris of fennel seed detected	Positive	-	-	-	The Sample is single spice
23	1733	Green colour leaf powder	6.8	10.5	0.16	negative	-	Debris of fenugreek leaves detected	Negative	-	-	-	The Sample is one spice
24	1734	Green colour leaf powder	5.0	19.2	1.0	Positive	Absent	Debris of chilly, black pepper, cumin, coriander, cinnamon, clove, cassia, poppy seed, tamal patra, turmeric, curry leave, fennel, ginger, anistar No foreign starch detected	Negative	-	-	-	The Sample is mixed spices condiments and salt.
25	1735	Straw colour powder	8.5	7.4	0.6	negative	Absent	Cumin Detected	Negative	16.2	-	-	The Sample is only spice.
26	1736	Off White Colour Powder	6.4	6.7	0.5	negative	Absent	Debris Ginger powder detected	Negative	-	-	-	The Sample is only one spice
27	1737	Brown Colour powder	5.9	14.2	1.4	Positive	Absent	Debris of cassia, tamal patra, coriander, Cumin, black pepper, star aniseed, Carray, chilly, cardamom,	Negative	-	-	-	The Sample is mixed spices condiments and salt.

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28	1738	Brownish colour powder	5.6	13.0	1.2	Positive	Absent	ginger, anistar, mace, nutmeg No foreign starch detected Debris of coriander, Cumin, ginger, anistar, asafoetida, cassia, star aniseed, cardamom, cloves, caraway, nutmeg, tamal patra, black pepper, chilly, turmeric, chilly, mace, onion powder, garlic powder, cinnamon, fenugreek, No foreign starch detected.	Negative	-	-	The Sample is mixed spices condiments and vegetables
29	1739	Brownish colour powder	4.8	15.5	0.89	Positive	Absent	Debris of cinnamon, cloves, ajwain, cumin, tamal patra, pepper black, coriander, dal-chini, chilly, fennel, cardamom, nutmeg, mace, No foreign starch detected	Negative	-	-	The Sample is mixed spices condiments and salt.
30	1740	Blackish white colour powder	7.8	4.8	0.7	negative	-	Debris of Black Pepper detected	Negative	6.5	Crude Fiber - 7.9%	The Sample is only spice.
31	1741	White to black coloured powder	4.3	45.9	1.4	Positive	-	Debris of chilly black, salt, mint, leaves, coriander, cumin, tamarind, ginger, asafoetida, black pepper, No foreign starch detected	Negative	-	-	The Sample is mixed spices condiments and salt.
32	1742	Brown colour powder	4.3	14.6	1.2	Positive	Absent	Debris of tamal patra, starch, aniseed, Dhaniya, Tej coloves, cardamom, cumin, No foreign starch detected	Negative	-	-	The Sample is mixed spices condiments and salt.
33	1743	Brown colour powder	5.4	14.0	1.1	Positive	Absent	Debris of coriander, cumin, chilly, unidentified starch, fenugreek, turmeric, cinnamon, curry leave, asafoetida, black pepper, detected	Negative	-	-	The Sample is mixed spices condiments and salt.
34	1744	Brown colour powder	4.5	17.8	0.82	9.34%	Absent	Debris of black pepper, chilly, clove, cardamom, fennel, anistar, cinnamon, cumin, turmeric, No foreign starch detected	Negative	-	-	The Sample is mixed spices condiments and salt.
35	1745	Brown colour powder	5.2	21.7	1.4	Positive	Absent	Debris of pepper, Tej-pita, cumin, coriander, aniseed, tej cardamom, chilly, cinnamon, fenugreek, ginger powder, fennel, clove, mace, asafoetida, No foreign starch detected	Negative	-	-	The Sample is mixed spices condiments and salt.

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21/11/19
CE-II

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36	1746	Off White Colour Powder	7.5	6.3	0.3	negative	Absent	Debris of cardamom, pepper, nutmeg, cinnamon, clove, No foreign starch detected	Negative	-	-	The Sample is a mixed spices condiments
37	1747	Brownish colour powder	3.8	47.5	0.5	Positive	Absent	Debris of coriander, black pepper, cumin, black salt, mint, chilly, ginger, clove, asafoetida,	Positive	-	-	The Sample is a mixed spices condiments and salt.
38	1748	Brownish colour powder	6.5	6.0	0.28	Positive	Absent	Debris of Coriander, cumin, caraway, cinnamon, chilly, black pepper, tamal patra, turmeric powder, cardamom, mace, bay leaf, star aniseed detected No. foreign starch detected	Negative	-	-	The Sample is a mixed spices.
39	1749	Brownish colour powder	5.7	12.3	0.82	Positive	Absent	Debris of Pepper, Clove, cinnamon, coriander, tej-patta, star aniseed, mace, cumin, chilli powder, turmeric powder, fennel, fenugreek, garlic, onion powder, mint, No foreign starch detected.	Positive	-	-	The Sample is a mixed spices condiments, sa and vegetables
40	1750	Brownish colour powder	5.6	13.7	0.74	Positive	Absent	Debris of coriander, cumin, Tej-patta, clove, star aniseed, cassia, caraway, black pepper, chilly, turmeric, fennel powder, onion powder, fenugreek, No. foreign starch detected	Positive	-	-	The Sample is a mixed spices condiments, sa and vegetables
41	1751	Off White Colour Powder	2.1	63.2	-	59.7%	-	Asafoetida, cumin, clove, black pepper, chilly, nutmeg, detected	Positive	-	-	The Sample is a mixed spices condiments and salt.
42	1752	Blackish flaks	5.2	-	-	negative	Absent	Debris of cloves detected	Positive	Extraneous Matter 0.2	Tendrils mother cloves 0.3 Khokar cloves 0.2, Headlees cloves 0.3	The Sample is a only spice
43	1753	Greenish Colour whole cardamom powder	3.9	3.5	-	negative	-	Debris of green cardamom detected	Negative	Immature and shrivelled capsules	Insect damaged Manner - 0.0, Extraneous	The Sample is a only spice

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44	1754	Black pepper whole mari powder	3.2	2.8	-	negative	Debris of black pepper Decteced	Positive	8.0	Insect damaged Manner - 0.0, Extraneous matter - 0.2,	count - 0.0, Volatile oil content 2.8 % (ODB), pepertine content (ODB) - 0.0, Pinhead or Brocken berries - 0.0, Light Berries - 1.2	The Sample is only spice
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653 AH Samples usedup in analysis


 Kamlesh Son
 Chemical Examiner Grade - II
 Central Excise & Customs Laboratory
 Vadodara

Despatch No. 1597
 Dt. 15/02/17
 C.Ex. & Cus. Lab. Vadodara.

o/c

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 सत्यमेव जयते	केन्द्रीय 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	
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स्पीड पोस्ट/रजिस्टर्ड ए डी द्वारा BY SPEED POST / REGD. A.D.

क A	फाईल संख्या File Number	GEXCOM/RTI/APP/471/2020-TECH
ख B	मूल आदेश संख्या Order in Original No..	25/ RTI/2020-21
ग C	पारित करने वाला Passed by	श्री मनोजकुमार शर्मा/ Shri Manoj Kumar Sharma, 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 D.	आदेश / जारी करने का दिनांक Date of Order/Issue	10.12.2020
ड E	आवेदक का नाम व पता Name & Address of the applicant	श्री महेश ऐ. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ़ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 Shri Mahesh A Patel 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmdabad, Pin:380009

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

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

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 सेवाकर एवं केंद्रीय उत्पाद शुल्क गांधीनगर 2 री मंजिल- अहमदाबाद, नवरंगपुरा, सीमा-शुल्क भवन,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, Additional. 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 आवेदक इस आदेश की प्राप्ति की दिनांक से 30 दिनों के भीतर अपीलीय प्राधिकारी के समक्ष



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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 महेश ए. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ़ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 ने केंद्रीय वस्तु सेवा कर व केंद्रीय उत्पाद शुल्क, प्रधान मुख्य आयुक्त का कार्यालय, जीएस टी भवन, राजस्व मार्ग, आंबावाड़ी, अहमदाबाद क्षेत्र को संबोधित अपना आवेदन ऑन-लाइन दाखिल किया जिसका पंजीकरण संख्या CCEAB/R/E/20/00066 दिनांक 06.11.2020 है। यह आवेदन पत्र प्रधान मुख्य आयुक्त का कार्यालय के पत्र फ़ासं. GCCO/RTI/APP/222/2020-TECH, दिनांक 11.11.2020 के साथ इस कार्यालय सहायक आयुक्त (केंलोसूअ), केवसेक एवं केंद्रीय उत्पाद शुल्क, गांधीनगर में दिनांक 12.11.2020 को सूचना का अधिकार अधिनियम, 2005 की धारा 6(3) के प्रावधानों के तहत प्राप्त हुआ।

Shri Mahesh A. Patel 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmedabad, Pincode :380009 has made an application CCEAB/R/E/20/2020/00066 dated 06.11.2020 addressed to the Office the Principal Chief Commissioner, Central GST Zone, Ahmedabad, GST Bhavan Revenue Marg, Ambawadi, Ahmedabad-380015. The said application was transferred vide letter F.No. GCCO/RTI/APP/222/2020-TECH, dated 11.11.2020 to this office to provide information to the applicant. The said letter has been received in the office of the Assistant Commissioner (CPIO), Central GST & Central Excise, Gandhinagar on 12.11.2020 as per the provision of section 6(3) 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:-

1. The photo copies of letters correspondence/ information provided in this office Sr.No.1 to 16 of the file number F.No.9/15-55/OA/2020-21 dated 26.06.2020 from (1 to 60 Pages) till date are enclosed herewith(Total correspondence pages -60). As under below.

Sr.No	Letter F.No.	Page
01	F.No.V/11-27/CCO/Prev-DGCEI/2014-15 dated 15.09.2014	03
02	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.08.2015	02
03	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 06.03.2019	01



I/179477/2020

04	Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 05.03.2019.	12
05	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 31.03.2019	01
06	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 14.03.2019	01
07	Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 03.04.2019	17
08	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.04.2019.	01
09	Letter F.No. IV/19-03/Prev/JPFoods/14-15 dated 15.05.2019	03
10	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019.	01
11	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 04/05.06.2019.	03
12	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019.	01
13	F. No. V/27-44/Prev/DIV.IV/MISC/19-20 dated 03.02.2020	01
14	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 11.05.2020	01
15	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 21.05.2020.	01
16	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 05.06.2020.	02
17	Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 04.06.2020.	09
Total Pages		60

The Information asked by you is not available in soft copy with this office. The required information is in 60 pages, so you are required to pay at the rate of Rs. 2. per page. The total number of pages are 60 so you need to pay an additional fees of Rs. 120/- which has been prescribed by the Right to Information Regulation of Fee and Cost Rules 2005 as under.

- i) Rupees two (Rs.2/-) for each page (in A-4 or A-3 size paper) created or copied;
- ii) actual charge or cost price of a copy in larger size paper;
- iii) actual cost or price for samples or models;
- iv) for inspection of records, no fee for the first hour; and a fee of rupees five (Rs.5/-) for each subsequent hour (or fraction thereof);
- v) for information provided in diskette or floppy rupees fifty (Rs.50/-) per diskette or floppy and
- vi) for information provided in printed form at the price fixed for such Publication or rupees two per page of photocopy for extracts from the publication.

In view of above, it is to inform you that you are required to pay Rs.120/- for getting required information, under sub section (5) of section 7 of the RTI act-2005 by way of cash against proper receipt or demand draft or



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bankers Cheque payable in the name of "The Chief Accounts officer, Central GST & Central Excise, Gandhinagar".

You are requested to make payment within a period of fifteen days from the date of receipt of this intimation failing which the application shall be rejected.

केन्द्रीय लोक सूचना अधिकारी ,
केवसेक व केन्द्रीय उत्पाद शुल्क, गांधीनगर

सेवा में To,
श्री महेश ऐ. पटेल, 1001,
आत्मा हाउस, टाइम्स ऑफ़ इंडिया,
आश्रमरोड, अहमदाबाद,
(गुजरात) पिनकोड: 380009

प्रतिलिपि:

1. उप आयुक्त, प्रधान मुख्या आयुक्तालय अहमदाबाद क्षेत्र को जानकारी हेतु।



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From,

15th December, 2020

M.A. Patel,

1001, ATMA House,

Nr. Times of India, Ashram Road,

Ahmedabad 380009.

To,

Shri Manoj Kumar Sharma,

Central Public Information Officer,

Assistant Commissioner, CGST & Central Excise,

Custom House, Near All India Radio,

Navrangpura, Ahmedabad 380009.

Dear Sir,

Subject: Order In Original No. 25/RTI/2020-21 dated 10.12.2020.

1. This has reference to the Order In Original No. 25/RTI/2020-21 dated 10.12.2020 received allowing RTI Application filed by me bearing Application No. CCEAB/R/E/20/2020/00066 dated 06.11.2020.
2. By the subject Order you have informed me that the documents requested in RTI Application are containing 60 pages and I am required to pay Rs. 2 per page for obtaining the copies of the documents.
3. Therefore, I am enclosing hereby Demand Draft of Rs. 120 in the name of "The Chief Accounts Officer, Central GST & Central Excise, Gandhinagar", as mentioned in the above Order in Original.
4. You are requested to kindly accept the payment of Rs. 120 towards copying charges and supply me the copy of the documents requested under RTI Application dated 06.11.2020.

Thanking You,
Manojesh.A. Patel.
M.A. Patel.

(RTI Applicant)

यूनियन बैंक Union Bank

क्रम सं.

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SR. No. AHMEDABAD

14-12-2020

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Authorised Signatories

EM/PI/AG

Please sign above



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 सत्यमेव जयते	केन्द्रीय वस्तु, सेवा कर एवं केन्द्रीय 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	
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स्पीड पोस्ट/रजिस्टर्ड ए डी द्वारा BY SPEED POST / REGD. A.D.

क A	फाईल संख्या File Number	GEXCOM/RTI/APP/471/2020-TECH
ख B	मूल आदेश संख्या Order in Original No..	25/ RTI/2020-21
ग C	पारित करने वाला Passed by	श्री मनोजकुमार शर्मा/ Shri Manoj Kumar Sharma, केन्द्रीय लोक सूचना अधिकारी Central Public Information Officer, सहायक आयुक्त Assistant Commissioner (सू-अधि RTI), केन्द्रीय वस्तु, सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, गांधीनगर, Central GST & Central Excise(H.Q) Gandhinagar
घ D.	आदेश / जारी करने का दिनांक Date of Order/Issue	10.12.2020
ङ E	आवेदक का नाम व पता Name & Address of the applicant	श्री महेश ए. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ़ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 Shri Mahesh A Patel 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmdabad, Pin:380009

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

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

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, केन्द्रीय वस्तु सेवाकर एवं केन्द्रीय उत्पाद शुल्क गांधीनगर 2 री मंजिल- अहमदाबाद, नवरंगपुरा, सीमा-शुल्क भवन, 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, Additional. 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 आवेदक इस आदेश की प्राप्ति की दिनांक से 30 दिनों के भीतर अपीलीय 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 महेश ए. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 ने केंद्रीय वस्तु सेवा कर व केंद्रीय उत्पाद शुल्क, प्रधान मुख्य आयुक्त का कार्यालय, जीएस टी भवन, राजस्व मार्ग, आंबावाड़ी, अहमदाबाद क्षेत्र को संबोधित अपना आवेदन ऑन-लाइन दाखिल किया जिसका पंजीकरण संख्या CCEAB/R/E/20/00066 दिनांक 06.11.2020 है। यह आवेदन पत्र प्रधान मुख्य आयुक्त का कार्यालय के पत्र फ़ासं. GCCO/RTI/APP/222/2020-TECH, दिनांक 11.11.2020 के साथ इस कार्यालय सहायक आयुक्त (कैलोसूअ), केवसेक एवं केंद्रीय उत्पाद शुल्क, गांधीनगर में दिनांक 12.11.2020 को सूचना का अधिकार अधिनियम, 2005 की धारा 6(3) के प्रावधानों के तहत प्राप्त हुआ।

Shri Mahesh A. Patel 1001, ATMA House, Nr. Times of India, Ashram Road, Ahmedabad, Pincode :380009 has made an application CCEAB/R/E/20/2020/00066 dated 06.11.2020 addressed to the Office the Principal Chief Commissioner, Central GST Zone, Ahmedabad, GST Bhavan Revenue Marg, Ambawadi, Ahmedabad-380015. The said application was transferred vide letter F.No. GCCO/RTI/APP/222/2020-TECH, dated 11.11.2020 to this office to provide information to the applicant. The said letter has been received in the office of the Assistant Commissioner (CPIO), Central GST & Central Excise, Gandhinagar on 12.11.2020 as per the provision of section 6(3) 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 B.Q. office under below:-

1. The photo copies of letters correspondence/ information provided in this office Sr.No.1 to 16 of the file number F.No.9/15-55/OA/2020-21 dated 26.06.2020 from (1 to 60 Pages) till date are enclosed herewith(Total correspondence pages -60). As under below.

Sr.No	Letter F.No.	Page
01	F.No.V/11-27/CCO/Prev-DGCEI/2014-15 dated 15.09.2014	03
02	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.08.2015	02
03	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 06.03.2019	01



04	Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 05.03.2019.	12
05	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 31.03.2019	01
06	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 14.03.2019	01
07	Letter F. No. IV/19-03/Prev/JPFoods/14-15 dated 03.04.2019	17
08	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 18.04.2019.	01
09	Letter F.No. IV/19-03/Prev/JPFoods/14-15 dated 15.05.2019	03
10	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019.	01
11	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 04/05.06.2019.	03
12	Letter F.No. IV/16-15/PI/Gr.V/2014-15 dated 10.07.2019.	01
13	F. No. V/27-44/Prev/DIV.IV/MISC/19-20 dated 03.02.2020	01
14	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 11.05.2020	01
15	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 21.05.2020.	01
16	Letter F. No. IV/16-15/PI/Gr.V/2014-15 dated 05.06.2020.	02
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	Total Pages	60

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- i) Rupees two (Rs.2/-) for each page (in A-4 or A-3 size paper) created or copied;
- ii) actual charge or cost price of a copy in larger size paper;
- iii) actual cost or price for samples or models;
- iv) for inspection of records, no fee for the first hour; and a fee of rupees five (Rs.5/-) for each subsequent hour (or fraction thereof);
- v) for information provided in diskette or floppy rupees fifty (Rs.50/-) per diskette or floppy and
- vi) for information provided in printed form at the price fixed for such Publication or rupees two per page of photocopy for extracts from the publication.

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bankers Cheque payable in the name of "The Chief Accounts officer, Central GST & Central Excise, Gandhinagar".

You are requested to make payment within a period of fifteen days from the date of receipt of this intimation failing which the application shall be rejected.

Signed by Manoj Kumar
Sharma

Date: 11-12-2020 10:36:07

केन्द्रीय लोकसूचना अधिकारी,
केवसेक व केन्द्रीय उत्पाद शुल्क, गांधीनगर

सेवा में To,
श्री महेश ए. पटेल, 1001,
आत्मा हाउस, टाइम्स ऑफ इंडिया,
आश्रमरोड, अहमदाबाद,
(गुजरात) पिनकोड: 380009

प्रतिलिपि:

1. उप आयुक्त, प्रधान मुख्या आयुक्तालय अहमदाबाद क्षेत्र को जानकारी हेतु।



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 <p>सत्यमेव जयते</p>	<p>केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय 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 Ph. 079-27542608, Fax:079-27545021</p>	
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By Speed Post.

Dated: 17.12.2020

To / सेवा में,
श्री महेश ऐ पटेल,
1001, आत्मा हाउस,
टाइम्स ऑफ इंडिया के पास
अहमदाबाद-380009

महोदय,

विषय:-सूचना का अधिकार अधिनियम, 2005 के तहत श्री महेश ऐ. पटेल, 1001, आत्मा हाउस, टाइम्स ऑफ इंडिया, आश्रमरोड, अहमदाबाद, (गुजरात) पिनकोड: 380009 द्वारा मांगी गई सूचना से संबंधित आवेदन पत्र भेजने- के बारे में।

कृपया अपने पत्र दिनांक 15 दिसम्बर 2020 का सन्दर्भ ले जिसमें आपके द्वारा रु 120/- का अतिरिक्त शुल्क का भुगतान डीडी के माध्यम से किया गया है (आरटीआई अधिनियम 2005 के नियमानुसार)।

आपके द्वारा मांगी गयी जानकारी 60 पेजों में इस पत्र के साथ संलग्न है।

भवदीय

संलग्न:-ऊपर बताए अनुसार।

सहायक आयुक्त(सूचना का अधिकार),
केन्द्रीय वस्तु सेवा कर एवं केन्द्रीय उत्पाद शुल्क,
गांधीनगर आयुक्तालय ।



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