

<p>आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद – उत्तर, कस्टम हाउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST &amp; CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1<sup>ST</sup> FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./ F.No. V.30/15-67/OA/2015

आदेश की तारीख/Date of Order:- 28.11.2017

जारी करने की तारीख/Date of Issue :- 28.11.2017

द्वारा पारित/Passed by:-

आर. एम. गौतम / *R.M.Gautam*

अपर आयुक्त / *Additional Commissioner*

**मूल आदेश संख्या / Order-In-Original No. 09-15/ADC/2017/RMG**

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्राप्ति से 60 (साठ) दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद 380015-को प्रारूप संख्या इ.ए.-1 (E.A.-1) में दाखिल कर सकता है। इस अपील पर रु .2.00 (दो रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2.00 only.

इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. (as per amendment in Section 35F of Central Excise Act,1944 dated 06.08.2014)

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या इ.ए.-1 में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु) 2.00 .दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form EA-1 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

(1) Copy of accompanied Appeal.

(2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.2.00.

**विषय:** -कारण बताओ सूचना/Show Cause Notice F.No. V.30/15-01/OA/2011 dated 22.03.2011, F.No.V.30/15-56/OA/2011 dated 16.01.2012, F.No.V.30/15-57/OA/2012 dated 24.08.2012, F.No.V.30/15-49/OA/2013 dated 17.06.2013, F.No.V.30/15-138/OA/2013 dated 06.01.2014, F.No.V.30/15-96/OA/2014 dated 02.12.2014, F.No.V.30/15-67/OA/2015 dated 11.08.2015 issued to M/s. Cadila Pharmaceuticals Ltd., Plot No. 1389, Trasad Road, Dholka, Ahmedabad.

**Brief facts of the case:**

During the course of audit, undertaken by the officers of Central Excise (Audit), Ahmedabad-II of M/s. Cadila Pharmaceuticals Ltd, situated at Survey Plot No.1389,Trasad Road, Dholka, Dist: Ahmedabad(hereinafter referred to as 'the assessee') holding Central Excise Registration No.AAACC6251EXM002, engaged in the manufacture of Pharmaceutical Products falling under Chapter 3003 of the Central Excise Tariff Act, 1985 [hereinafter referred as CETA-1985] , it was observed that the assessee had availed the CENVAT credit of service tax paid under 'Clearing & Forwarding services' on the basis of 'debit notes' which cannot be considered as valid documents under Rule 9(1) and 9(2) of the Cenvat Credit Rules, 2004. Thus CENVAT credit, so availed, is not admissible.

2. On the basis of above, Show Cause Notices (SCN) bearing no.V.30/15-13/Off/08 dtd 01.4.2009 and SCN No.V.30/15-24/Dem/2010 dated 05.04.2010 was issued to the assessee, based on para raised in Audit Report No.282/2009-10. Both these SCNs were decided by the commisioner vide OIO No.AHM-EXCUS-002-COMMR-19-20-14-15 dated 27.02.2015 wherein the credit of Rs.67,76,942/- & Rs.61,64,143/- was denied on the ground that credit was taken on Debit Notes which is not a valid document and does not contain the required details in terms of Rule 9(2) of the CCR,2004. For the subsequent period following Show Cause Notices covering the period from November, 2009 to March, 2015 involving total demand of Rs.89,93,397/- were issued on the basis of observation of audit made in procedural para-1 of the Audit Report No. 215/2010-11 dt 16.03.2011 . The details of these SCNs are as under;-

**Table-A**

Sr.no.	SCN No. & Dt	Period	Amount	OIO No. & Date	OIA No. & Date
01	V.30/15-01/OA/2011 dtd 22.3.2011	Nov-2009 to Sept-2010	3639837	69-73/ADC/2015 /DSN dated 20.3.2015	AHM-EXCUS-002/APP-027-16-17 dtd 22.07.2016 in r/o of party's appeal
02	V.30/15-56/OA/2011 dtd 16.1.2012	Oct-2010 to May-2011	1531179		AHM-EXCUS-002/APP-052-053-054-16-17 dtd 08.11.2016 in r/o of party's appeal against OIO dtd 20.8.2015 & 22.01.2016 and departmental appeal against OIO dtd 20.3.2015
03	V.30/15-57/OA/2012 dtd 24.08.2012	June-2011 to 30.3.2012	678316		
04	V.30/15-49/OA/2013 dtd 17.06.2013	April-2012 to Dec-2012	881885		
05	V.30/15-138/OA/2013 dtd 06.1.2014	Jan-2013 to Sept-2013	727406		
06	V.30/15-96/OA/2014 dtd 02.12.2014	Oct-2013 to June-14	742770		
07	V.30/15-	July,2014 to	792004		
				40/ADC/2015	

	67/OA/2015 dtd 11.08.2015	March,2015		/MKR dated 22.01.2016	
		Total	89,93,397		

3. The above mentioned SCNs have since been adjudicated. The SCNs mentioned at Sr.no.(1 to 5) were adjudicated vide OIO No. 69-73/ADC/2015/DSN dated 20.3.2015; SCN at Sr. no.6 was adjudicated vide OIO No. 07/ADC/2015/DSN dtd 20.08.2015 and the SCN mentioned at sr.no.7 was adjudicated vide OIO No. 40/ADC/2015/MKR dated 22.01.2016. The adjudicating authorities vide above mentioned three Orders-in-Original have confirmed the demand along with interest and also imposed penalty as proposed in the SCNs.

4. Feeling aggrieved by the aforesaid Orders-in-Original, the assessee preferred an appeal before the Commissioner ( Appeals ) on the following grounds;

- a) the 24 consignee and sales agents appointed throughout the country for distributing their finished goods have charged service tax under 'Clearing & Forwarding service' hence the credit of service tax paid to these C&F Agents is admissible;
- b) the debit notes on which the disputed credit was taken is same as invoice since the information required to be contained therein as required in Rule 4 is fulfilled;
- c) the provision of Section 11A required mala fide intention in order to invoke the extended period. They placed reliance on Gujarat High Court's decision passed in the case of Meghmani Dyes-2013(288) ELT 514 (Guj).

5. The Commissioner(A) vide OIA No.AHM-EXCUS-002/APP-027-16-17 dtd 22.07.2016 (in respect of party's appeal against O-in-O dtd 20.3.2015) and vide O-in-AppealNo.AHM-EXCUS-002/APP-052-053-054-16-17 dtd 08.11.2016 (in respect of party's appeal against O-in-O dtd 20.8.2015 & 22.01.2016 and departmental appeal against O-in-O dated 20.3.2015) held that the services of Clearing & Forwarding Agent service is an input service hence Cenvat credit is admissible. He relied on Hon'ble Gujarat High Court's decision in the case of M/s Cadila Healthcare Ltd reported at 2013 (30)STR 3 (Guj), wherein it is held that the premises of the C&F Agent would be the place of removal in terms of Central Excise Act, 1944. Further, on the issue of debit notes, Commissioner (A) concluded that the debit notes.on which the appellant has taken the disputed

Cenvat credit can be considered as valid documents under Rule 9(1) & 9(2) of the Cenvat Credit Rules, 2004, and that the Cenvat credit should be allowed to the appellant if all the debit notes contain the information which are required to be mentioned as stipulated in Rule 9(2) of the CCR, 2004. In terms of above direction, the Commissioner(A) remanded the matter back to the adjudicating authority for proper verification, whether all the debit notes contain the information which is required to be mentioned as stipulated in Rule 9(2) of the Cenvat Credit Rules,2004 and then the Cenvat credit should be allowed to the appellant.

6. On the above directions of the Commissioner(A), the seven SCNs mentioned at Table-A above are taken up for adjudication with the limited scope to verify whether the debit notes contain the information required to be mentioned as stipulated in Rule 9(2) of the CCR,2004 and allow the credit accordingly.

7. In the mean time, the assessee, after receiving the remand order from the Commissioner (A), vide letter 29.05.2017 submitted the original debit notes for the entire period from November, 2009 to March, 2015. They also informed that in terms of Audit Report No.215/2010-11, they have debited the differential service tax amount of Rs.15,75,074/- along with interest of Rs.1,65,014/- as the debit notes were not available at the time of audit. Of the total Service Tax amount of Rs.15,75,074/- paid, they claim Rs.13,99,574/- is in respect of the SCN dated 22.3.2011. They vide letter dated 04.08.2017 also submitted copies of below mentioned CESTAT decisions, which they have relied in support of their argument regarding admissibility of credit on the basis of debit notes. Further, the assessee vide letter dated 03.10.2017 also informed that in respect of SCN dtd 22.3.2011 (involving demand of Rs.36,39,837/-), debit notes only for Rs.19,04,172/- have been submitted (as the credit of Rs.3,36,091/- does not pertain to C&F service and the amount of Rs.13,99,574/- has already been debited as mentioned supra). 2017(6) 676-Change Yun India Ltd.

- 2017(5) TMI 1382-Capitol Indu.
- 2017(6) TMI -SKF Ltd.
- 2014 (34) STR 66- Jalaram Plastic Pack.
- 2009 (16) STR 94 – Pharma Lab Process Equip.

They also requested for a personal hearing in the matter.

8. Accordingly a personal hearing was granted on 12.09.2017. Shri Mukesh Parikh, AGM (Indirect Taxation) appeared and represented the case on behalf of the assessee and requested to allow the CENVAT credit as the debit notes contain all the information as stipulated in Rule 9(2) of Cenvat Credit Rules,2004.

**Discussion & Findings:**

9. I have gone through the Show Cause Notices, Order-in-Appeal, written submission of the party, original debit notes submitted for the disputed period and the data submitted through e-mail by the assessee on 22.5.2017.

10. Thus the only dispute which requires to be settled is whether the relevant debit notes, based on which the Cenvat credit of Clearing & Forwarding Service was availed, contain the information which are required to be mentioned as stipulated in Rule 9(2) of the CCR, 2004. The assessee has contended that the debit note is a valid document for taking credit as all the relevant details like Service tax payable, taxable value, taxable service, Service tax registration number of Service providers, Debit Note number & date are available in these debit notes. Hence the details available in the debit notes and the genuineness of Service tax payment by the service provider satisfy the conditions laid down in Rule 9(2) of CCR, 2004 for permitting Cenvat credit.

11. To examine the above issue, let us examine the Rule 4(7) of the CCR, 2004 which prescribes the conditions to allow Cenvat credit, which is reproduced below:-

***Rule 4: Condition for allowing CENVAT Credit.***

*"(7) The CENVAT credit in respect of input service shall be allowed, on or after the day on which payment is made of the value of input service and the service tax paid or payable as is indicated in invoice, bill or, as the case may be, challan referred to in rule 9."*

From the above, it appears that Rule 4 of the CCR, 2004, provides condition for allowing Cenvat credit and sub-rule (7) of Rule 4 specifies the documents on which input credit is admissible. Rule 9 (1) & Rule 9(2) of the CCR, 2004 prescribes the documents based on which Cenvat credit can be taken. Relevant extract is reproduced below:-

***"Rule 9. Documents and accounts.-***

***(1) The CENVAT credit shall be taken by the manufacturer or the provider of output service or input service distributor, as the case may be, on the basis of any of the following documents, namely :-***


- (a) .....
- (b) .....
- (c) .....

- (d) .....
- (e) a challan evidencing payment of service tax by the person liable to pay service tax under sub-clauses (iii), (iv), (v) and (vii) of clause (d) of sub-rule (1) of rule (2) of the Service Tax Rules, 1994; or
- (f) an invoice, a bill or challan issued by a provider of input service on or after the 10th day of, September, 2004; or
- (g) an invoice, bill or challan issued by an input service distributor under rule 4A of the Service Tax Rules, 1994.

(2) No CENVAT credit under sub-rule(1) shall be taken unless all the particulars as prescribed under the Central Excise Rules, 2002 or the Service Tax Rules, 1994, as the case may be, are contained in the said document: Provided that if the said document does not contain all the particulars but contains the details of duty or service tax payable, description of the goods or taxable service, assessable value, Central Excise or Service tax Registration number of the person issuing the invoice, as the case may be, name and address of the factory or warehouse or premises of first or second stage dealers or provider of taxable service, and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, is satisfied that the goods or services covered by the said document have been received and accounted for in the books of the account of the receiver, he may allow the CENVAT credit; "

12. The issue under consideration is limited only to verify whether the debit notes contain the information required to be mentioned as stipulated in Rule 9(2) of the CCR. Seven Box files containing debit notes for the disputed period submitted by the assessee, were forwarded to the Jurisdictional Range Officer with the direction to verify whether the debit notes contain the information required to be mentioned as stipulated in Rule 9(2) of the Cenvat Credit Rules, 2004. The Jurisdictional Range Officer vide letter No.AR-II/Cadila Denovo/OIA/2017-18 dated 07.09.2017 reported that the debit notes submitted by the assessee contain all the particulars as stipulated in Rule 9(2) of the CCR, 2007 such as service tax payable, taxable value, description of taxable service, Service Tax Registration number of the service provider.

13. There is no ambiguity on the admissibility of credit of C&F service in the instant case and the fact that such Cenvat credit can be allowed on debit notes subject to condition that these debit notes contain the information required to be mentioned as stipulated in Rule 9(2) of the CCR, 2004. The Commissioner (A), by relying on the decision of Hon'ble High Court of Gujarat in the case of M/s Cadila Healthcare Ltd -2013 (30)STR 3 (Guj), held that the premises of the C&F Agent would be the place of removal in terms of Central Excise Act, 1944 and that the debit notes on which the appellant has taken the disputed Cenvat credit can be considered as valid documents under Rule 9(1) & 9(2) of the Cenvat Credit Rules, 2004, provided all the debit notes contain the information which is required to be mentioned as stipulated in Rule 9(2) of the Cenvat Credit Rules, 2004.



**14.** Rule 4A of Service Tax Rules, 1994 prescribes the valid documents viz, an invoice , a bill or as the case may be , a challan signed by such persons and shall contain :-the name, address and the registration number of such person, the name and address of the person receiving taxable service, description, classification and value of taxable service provided or to be provided and the Service Tax payable thereon. By relying on Jurisdictional Range Officer's report dated 07.09.2017 and on scrutiny of the debit notes of each file, I find that the debit notes in question contain all the particulars like name, address and the registration number of service provider, the name and address of the person receiving taxable service, description, classification and value of taxable service provided and the Service Tax paid, as required under Rule 4A of the Service Tax Rules, 1994 and Rule 9 of the CCR, 2004, hence can be considered as a valid document for taking credit.

**15.** In the case of Gabriel India Ltd - 2017 (48) S.T.R. 492 (Tri. - Del), while deciding the allegation of the department that the debit notes were not prescribed documents and did not contain the details as required in order to avail Cenvat credit, Hon'ble CESTAT Principal Bench, New Delhi allowed Cenvat credit on the basis of debit notes on the ground that all the particulars relevant and required in terms of Rule 9 of Cenvat Credit Rules, 2004 are available in the said debit notes and its enclosures. The bench find that in *Shriram Pistons & Rings Ltd. v. CCE, Ghaziabad* reported in 2012 (281) E.L.T. 90 (Tri.-Del.), the Tribunal examined similar set of facts and held that credit cannot be denied if the inputs have been received by a manufacturer under the invoices of the service providers issued in the name of head office, the head office had taken Cenvat credit and thereafter passed on the same to its manufacturing units, only on the ground that the said credits were passed on by letters and not by the document bearing the name "invoices" or "challans". The only requirement is that the documents or letters issued by the head office should contain all the details which are required to be mentioned in the invoices/challans issued by the input service distributor.

**16.** However while comparing the data mentioned in the Annexures to each SCNs with the debit notes submitted by the assessee, it is noticed that the assessee has not submitted all the debit notes. Hence the quantum of credit to be allowed is to be decided on the basis of the debit notes produced before me.

**17.** The details of the Cenvat credit amount disputed in the SCNs, debit note amount and admissibility of credit on pro-rata basis in terms of clause (d) of Rule 7 of the Cenvat Credit Rules, 2004, is furnished below.

**Table-B**

S. No.	Show Cause Notice No.	Period involved	Credit amount involved (Rs.)	Amount as verified from debit notes & Credit admissible as per the ratio	Amount of credit to be disallowed for non-submission of debit notes
1	F.No.V.30/15-01/OA/2011 dated 22-03-2011	Nov,09 to Sep,10	3639837	1904172	1735665
2	F.No.V.30/15-56/OA/2011 dated 16-01-2012	Oct,10 to May,11	1531179	1531179	0
3	F.No.V.30/15-57/OA/2012 dated 24-08-2012	Jun,11 to Mar,12	678316	678316	0
4	F.No.V.30/15-49/OA/2013 dated 17-06-2013	Apr,12 to Dec,12	881885	881885	0
5	F.No.V.30/15-138/OA/2013 dated 06-01-2014	Jan,13 to Sep,13	727406	727406	0
6	F.No.V.30/15-96/OA/2014 dated 02-12-2014	Oct,13 to Jun,14	742770	742422	348
7	F.No.V.30/15-67/OA/2015 dated 11-08-2015	Jul,14.to Mar,15	792004	773471	18533
		<b>TOTAL</b>	<b>89,93,397</b>	<b>72,38,851</b>	<b>17,54,546</b>

18. From the above table, it is clear that the disputed Cenvat credit amount involved in all the SCNs is Rs.89,93,397/-. It is noticed that in respect of the SCN mentioned at Sr.No.1 involving Cenvat amount of Rs.36,39,837/-, the debit notes were submitted only for Rs.19,04,172/-. Hence the credit shall be restricted to the amount for which debit notes were provided. The assessee vide letter dated 03.10.2017 has also informed that in respect of SCN involving demand of Rs.36,39,837/-, debit notes only for Rs.19,04,172/- are being submitted as the credit of Rs.3,36,091/- taken does not pertain to C&F service. Further the Service Tax amount of Rs.13,99,574/- has already been debited along with interest of Rs.1,65,014/- (for the period Nov,2009-Sept,2010) against the Service Tax liability of Rs.15,75,074/- which they claim, was made against the Audit Report No.215/2010-11. I have gone through the Audit Report No.215/2010-11 and find that the payment of Rs.15,75,074/- made by the assessee is towards Revenue Para-2 which involves issue of Excess/Wrong availment of Cenvat credit due to excess Cenvat passed on by ISD for the period from February, 2009 to November,2010, whereas the issue in the present case is covered in the procedural para-1 of the said audit report wherein audit had noticed that as per final Audit Report No: 282/2009-10 among other issues mentioned therein, periodical SCNs are to be issued to the assessee for wrong availment of service tax credit on C&F Agent Service. The SCNs under considerations are the outcome of this procedural para hence the payment of Rs.15,75,074/- made by the assessee towards Revenue Para-2 cannot be appropriated against the current demand of Rs.89,93,397/-. In light of above and considering the fact that the assessee has submitted debit notes only for Rs.19,04,172/- involving period (Nov,2009-Sept,2010) and that the credit of Rs.3,36,091/- which the assessee themselves claim does not



pertain to C&F service, I allow the credit of **Rs.19,04,172/-** out of the demand of Rs.36,39,837/- for the period November, 2009 to September, 2010.

19. For the remaining period i.e. from (Oct-2010 to May-2011), (Jun-2011 to Mar-2012), (Apr-2012 to Dec-2012), (Jan-2013 to Sept-2013), (Oct-2013 to June-2014) and (July-2014 to Mar-2015), I find that the assessee has submitted the debit notes for Rs.15,31,179/-, Rs.6,78,316/-, Rs.8,81,885/-, Rs.7,27,406/-, Rs.7,42,422/- and Rs.7,73,471/- respectively, hence the credit in total shall be restricted to the amount of **Rs.53,34,679/-** as for the remaining amount of Rs.18,881/- of said period, debit notes were not submitted.

20. Thus in light of above findings, I hereby allow total credit of **Rs.72,38,851/-** for the period covering from November-2009 to March-2015. However, considering the fact that the assessee has willfully and disregarding the provisions governing the admissibility of credit, intentionally took the inadmissible credit without proper documents, therefore the credit of Rs. 17,54,546/- availed without proper documents and the credit of Rs.3,36,091/- not pertaining to C&F Agent service (totaling to Rs.20,90,637/-) is required to be recovered along with interest under Section 11A (1) and Section 11AB (present Section 11AA) of the Central Excise Act, 1944 respectively.

21. Since the required documents to avail the credit were not submitted with their returns, the onus to ensure the admissibility of credit is on the assessee. Their failure to take credit on the strength of valid documents as stipulated in Rule 9(2) of the Cenvat credit Rules, 2004 and failure to discharge the burden of proof cast upon them under Rule 9(6) of the CCR, 2004 on the admissibility of the credit has led to the acts of omissions and commissions. I therefore find that the said assessee has rendered themselves liable for penalty under Rule 15(1) of the CCR, 2004. Prior to 14<sup>th</sup> May, 2015, Section 11AC was applicable only in cases where suppression was invoked. However vide Finance Act, 2015 w.e.f. 14.5.2015, provisions of Section 11AC was amendment to the effect that even normal demand would attract penalty under Section 11AC. In the instant case, all the SCNs are periodical in nature and looking to the period involved i.e. (Nov,2009 to March, 2015), I find that provision of Section 11AC cannot be invoked.

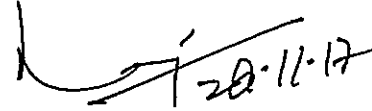
22. In light of above findings, I pass following order:-

- i) I hereby allow the credit of **Rs.72,38,851/-** (Rupees Seventy Two Lac Thirty Eight Thousand Eight Hundred Fifty One Only). I, however confirm the

demand for recovery of Cenvat credit of **Rs.17,54,546/-** (Rupees Seventeen Lac Fifty Four Thousand Five Hundred Forty Six Only) made against the assessee vide the SCNs mentioned at Table -A above under Rule 14 of the Cenvat Credit Rules read with Section 11A(1) of Central Excise Act, 1944;

- ii) I order to recover interest against the demand confirmed above, at appropriate rates under Rule 14 of the Cenvat Credit Rules, 2004 read with erstwhile Section 11AB/ present Section 11AA of Central Excise Act,1944.
- iii) I impose penalty of **Rs.5,00,000/-** (Rupees Five Lakh Only) under Rule 15(1) of the Cenvat Credit Rules, 2004.

The Show Cause Notices mentioned at Table-A above are disposed off in the above manner.



[ R. M. GAUTAM ]  
Additional Commissioner  
C.Ex. & CGST, Ahmedabad-North

F.No: V.30/15-67/OA/2015

Date: 28 .11.2017

**By Regd. Post A. D./Hand Delivery**

To,  
M/s. Cadila Pharmaceuticals Ltd,  
Survey Plot No.1389,  
Trasad Road, Dholka,  
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2. The Assistant Commissioner, C.Ex.& CGST, Division-V, Ahmedabad- North.
3. The Assistant Commissioner (RRA), C.Ex.& CGST, Ahmedabad-North.
4. The Superintendent, C.Ex.& CGST, AR-II, Division-V, Ahmedabad-North.
- ✓ 5. Guard File.

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