

<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 & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
<p>फ़ोन नंबर/ PHONE No.: 079-27544599</p>	<p>फैक्स/ FAX : 079-27544463</p>	<p>E-mail:-oaahmedabad2@gmail.com</p>

DIN-20230664WT000000B84E

F.No. V.87/15-10/OA/2019

Dated:28.06.2023

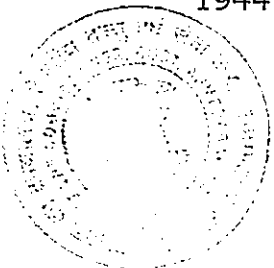
CORRIGENDUM TO ORDER-IN-ORIGINAL NO.06/JC/LD/2023-24 DATED 23.06.2023 IN THE CASE OF SCN F.NO.VI/1(B)/CTA/Tech-11/SCN/Cooper/2018-19 dated 28.02.2019 ISSUED TO M/s.Cooper Standard Automotive India P.Ltd(Now known as M/s.SFC Solutions India(Fluid) Private Ltd, Plot AV 03, BOL Industrial Estate, Sanand -II, Ahmedabad - 382170

Please refer to the Order-in-original No.06/JC/LD/2023-24 dated 23.06.2023 issued to M/s.Cooper Standard Automotive India P.Ltd(Now known as M/s.SFC Solutions India(Fluid) Private Ltd, Plot AV 03, BOL Industrial Estate, Sanand -II, Ahmedabad - 382170. In the said Order - In - Original, the word and phrases in Para 45(ii), (iii) & (iv) which read as

- (ii) I confirm the excise duty demand of Rs.7,95,248/- (Rs.Seven Lakh Ninety Five Thousand Two Hundred Forty Eight only)and order to recover the same on the amortised value of tools under the provisions of Section 11 A(4) of the Act as discussed.
- (iii) I order to appropriate the excise duty of Rs.7,95,248/- paid vide challan No.50125 dated 08.09.2017 against the duty confirmed in (ii) above as discussed.
- (iv) consider excise duty of Rs.72,91,442/- (Rs.80,88,345/- - Rs.7,95,248/-) paid by the assessee vide challan No.50125 dated 08.09.2017 as excess duty paid and accordingly the same is required to be refunded to the assessee.

May be read as

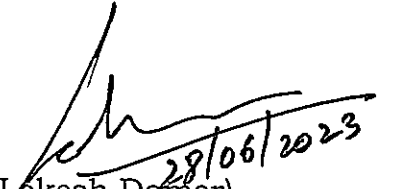
- (ii) I confirm the excise duty demand of Rs.7,95,248/- (Rs.Seven Lakh Ninety Five Thousand Two Hundred Forty Eight only)and order to recover the same on the amortised value of tools under the provisions of Section 11 A(4) of the C E Act as discussed. Further, I order to recover interest for late payment of excise duty under Section 11AA of CEA, 1944. I also order to pay penalty under the provisions of Section 11AC of CEA, 1944.
- (iii) I order to appropriate the excise duty of Rs.7,95,248/- paid vide challan No.50125 dated 08.09.2017 against the duty confirmed in (ii) above as discussed. I also order to appropriate interest of Rs.1,49,784/- paid vide challan No.50125 dated 08.09.2017 against the interest confirmed in (ii) under Section 11AA of CEA, 1944 and I also order to appropriate penalty of Rs.79,524/- paid vide challan No.50125 dated 08.09.2017 against the penalty ordered under the provisions of Section AC of CEA, 1944.



- (iv) I consider excise duty of Rs.72,91,442/- (Rs.83,15,998/- - Rs.7,95,248/- - Rs.1,49,784/- - Rs.79,524/-) paid by the assessee vide challan No.50125 dated 08.09.2017 as excess duty paid and accordingly the same is required to be refunded to the assessee.



BY SPEED POST/HAND DELIVERY
F.No. V.87/15-10/OA/2019


(Lokesh Damor)
Joint Commissioner
Central GST & Central Excise
Ahmedabad North

Date:

To,
M/s Cooper Standard Automotive India Pvt. Ltd
(Now known as M/s.SFC Solutions India (Fluid) Private Limited) ,
Plot AV 03, BoL Industrial Estate, Sanand-II,
Ahmedabad 382170

Copy to:

- 1) The Commissioner Central GST & Central Excise, Ahmedabad North.
- 2) The DC/A.C, Central GST & Central Excise, Division-III, Ahmedabad North.
- 3) The Supdt., CGST & C. E., Range-V , Division-III, Ahmedabad North
- 4) The Supdt. Systems, CGST& CX, Ahmedabad North for uploading the order
- ✓ 5) Guard File.