IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2022

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN
and
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.2610 of 2021
and
C.M.P. Nos.17095 and 17098 of 2021

M/s.Ran India Steels Private Limited,
Represented by its Executive Director, Mr.R.Nagarajan,
1st Floor, Ayyappa Tower,
C.H.B.Colony, Thiruchengodu – Paramathi – Velur Road,
Thiruchengodu,
Namakkal District – 637 211. ...Appellant

[The cause title accepted vide Court order dated 5/10/2021, made in C.M.P.No.16630 of 2021 in W.A.SR.No.88055 of 2021(TSSJ & SSKJ)]

vs.

1.The Customs, Excise & Service Tax Settlement Commission,
Additional Bench,
IInd Floor, Narmada Block, Customs House,
60, Rajaji Salai, Chennai-600 001.

2.The Commissioner of GST & Central Excise,
Salem Commissionerate,
No.1, Foulks Compound,
Anaimedu, Salem-636 001.

3.The Additional Director General,
Office of the Directorate General of GST Intelligence (DGGI),
Chennai Zonal Unit,
No.16, Greams Road, BSNL Building,
Tower-II, 5th& 8th Floors, Chennai-600 006. ...Respondents

PRAYER: Writ Appeal filed under Clause 15 of the Letter Patent Act, praying to set aside the order dated 14.09.2021 passed by the learned Single Judge in W.P.No.1962 of 2014.

For Appellant : Mr. Nithyaesh Natraj

For Respondents : Mr.V.Sundareswaran,
Senior Panel Counsel for R2 & R3

JUDGMENT

(Judgment of the Court was made by MOHAMMED SHAFFIQ, J.,)

The present writ appeal is filed against the order of the learned Single Judge rejecting the appellant's challenge to the order passed by the 1st respondent dismissing the Settlement Application filed by the appellant under Section 32 L of the Central Excise Act, 1944, on the ground of alleged non-cooperation by the appellant.

2. Brief facts:

This is the second round of litigation challenging the proceedings of the

Settlement Commission and therefore, it may be necessary to take a look at the history of the litigation thus far and the facts that may be relevant which are as follows:

a) The appellant has two units. Unit-I is engaged in the manufacture of CTD Bars. MS Ingots and billets were manufactured in Unit-II. The MS Ingots/Billets was cleared from Unit-II to Unit-I on payment of duty, the duty so paid is taken as credit in Unit-I and set off against the duty paid in respect of clearances of CTD Bars manufactured in Unit-I.

b) On 30.01.2006, there was an investigation by the Officers of the 3rd respondent along with the Officers of the 1st respondent during the course of which certain materials were seized which inter-alia included incriminating records, CPU of two computers, note-books and pocket diaries which indicated that there was clandestine removal of MS Ingots and CTD Bars/rods.

c) The seized computers with the CPUs were kept in sealed boxes and opened in the presence of appellant/representatives. The data contained in the computer were copied in a hard disc and handed over to the Appellant. The hard disc was sent for imaging to the Government Examiner of Questioned Documents, (hereinafter referred to as ‘’GEQD’’).

d) A show cause notice was issued for the period April 2004 to February 2008

proposing a duty demand to the tune of Rs.16.73 Crores apart from proposing penalty on the appellant and its Directors.

e) The appellant moved the 1st respondent for settlement of dispute/ case in terms of Section 32 L/ E of the Central Excise Act, 1944. While the matter was pending consideration with the 1st respondent Commission, the appellant filed an application under Section 32 F(4) of the Central Excise Act, inasmuch as according to the appellant the data contained in the hard disc was unreliable and thereby questioning the authenticity of GEQD printouts containing the data taken behind its back.

f) The 1st Respondent Commission rejected the application filed by the appellant herein under Section 32 F of the Central Excise Act, 1944, after recording that the appellant was not entitled to maintain the application in view of non disclosure of true facts and also on the ground of-non cooperation vide order dated 18.05.2011.

g) The above order of the 1st Respondent Commission was challenged by the appellant before this Court in W.P. No.13754 of 2011 on the premise that the rejection by the 1st respondent Commission was illegal. This Court was pleased to set aside the order of the Commission dated 18.05.2011 and restored the matter back to the 1st Respondent Commission with a direction to consider on merits the main application. It may be relevant to note that the above order of this Court has become final as no appeal

has been filed challenging the same.

3. Thereafter, an investigation order dated 08.03.2012 was made by the 1st Respondent Commission after referring to the order of this Court in W.P. No.13754 of 2011 and observed that the request of the appellant to order investigation with regard to the production capacity of the plant deserves to be acceded and investigation ordered. Consequently, the 1st Respondent Commission directed the Commissioner (Investigation) allotted to the Commission to conduct investigation taking into account the following aspects :

"a. The installed capacity of the plant No.II for manufacture of MS Ingots and the number of furnaces installed in the said factory.

b. Date of installation of the furnace, the production capacity at the time of installation and any change in the same after inception.

c. Quantum of expansion of production capacity if any, prior to or during the period of dispute and corresponding increase in production, shift-wise, heat-wise etc.

d. The technical literature supporting the manufacturer's contention regarding the installed capacity of the furnace for manufacturing MS ingots.

e. Production capacity of Unit No.I.

f. Evidence if any, available for excess purchase of raw materials for

manufacture of MS ingots that is accounted for in the statutory / private records.

g. Evidence if any, available for unaccounted removal of quantum of goods i.e., MS ingots/CTD bars as alleged in the SCN?

h. No. of days the factory was working during the impugned period and the period prior to and after the said period and evidence thereof.

i. Any other independent evidence to corroborate the production clearance particulars of MS ingots/CTD bars found in the GEQD reports.

j. Standard Input-output ratio / norms for manufacture of MS Scrap to MS Ingots & MS Ingots to CTD Bars / Rods and the applicant's ratio during the impugned period. Reasons for deviation / variation if any.

k. Inter-unit transactions between Unit I & Unit II.

l. The production trend of MS ingots during the impugned period and the period subsequent to the same may be arrived at and analysed.

m. Eligibility or otherwise for taking credit of the duty paid on ingots which were alleged removed illicitly for the payment of duty on CTD bars. Whether the same was being allowed to them during the impugned period, the period prior to and after the same.

n. Any other matter which is relevant to the issues cited above may be investigated and reported."

4. It may be relevant to note that the department based on the GEQD report has

raised /proposed demand of duty on the basis of production ranging between 12 M.T., to 14 M.T per heat which was allegedly based on 35 entries during the period 10.06.2005 to November 2005 out of more than 5,000 heats undertaken by the appellant during the said period and estimated production of 82572.42 MT.

5. The investigation Report dated 24.05.2012 after recording/finding that there were no standard input output norms for Domestic Production of MS Ingots/CDT Bars and upon a physical verification of MS Ingots produced per heat during the visit to the factory premises of the petitioner on 03.05.2012 and after taking into account the queries raised and the response of the appellant to it, arrived at the total production of MS Ingots at 53,532.42 MT. The Report also took into account the confirmation letter from the manufacturer of the furnaces used by the appellant as to its production capacity. It was found that the appellant's claim that the machinery / plant installed cannot manufacture more than 10 M.T., per heat is justified and the Department has arrived at the production by taking the manufacture to be ranging between 11 M.T., to 14 M.T., per heat in terms of the GEQD Report. It was further observed that even the 10 heats per day is difficult to consistently achieve due to several factors such as availability of raw material, shortage of electricity supply, breakdown of plant etc. The

Report also examined the production on the basis of the Electricity consumed and worked out production based on an average production per day of 92 M.T., for 596 working days during the impugned period and arrived at a production of 54832 M.T.,

6. The GEQD report arrived at production of 82572.42 M.T., vis-a-vis., 54832 M.T., in terms of the 1st investigation Report. The Report was made taking into account confirmation by the manufacturer of the furnace that any attempt to obtain in excess of 10 M.T., per heat continuously can put the safety of men and machinery in jeopardy and the appellant's submission that though additional machinery had been purchased for increasing production however, for want of clearance from the Pollution Control Board, the same was not installed atleast during the relevant period in question. It was concluded in the 1st Report that during the period in issue, the production is likely to vary between 55000 M.T., to 59600 M.T.,

7. The 1st Respondent Commission on receipt of the above Report dated 24.05.2012 vide order dated 29.4.2013 directed the Commissioner(Investigation) of the 1st Respondent Commission to conduct further investigation on the following aspects:

(i) What is the actual data present in the seized hard disc?

(ii) Whether the data present at the time of seizure underwent any alteration or whatsoever at the subsequent stages in the investigation involving the GEQD report?

(iii) At the time of seizure the data in CPC was copied in 2 CDs as well. Examine the data in the CDs for its authenticity as primary evidence.

(iv) Examine the applicant's contention that the fresh hard disc on which they were allowed to take copies of the data from seized hard disc by the investigating agencies was used by them for accounting purposes and the data got corrupted. Examine also whether such use for accounting violated conditions if any outlined with the permission to take the copies of the hard disc data.

(v) Examine the relevant averments made by the applicant during the proceedings before the Bench.

(vi) Any other points that have bearing on the issues connected with this investigation may also be looked into for submitting an objective report in this regard.

8. Pursuant to the above directions dated 29.04.2013, an Investigation Report was submitted on 21.06.2013, wherein, the following was inter-alia recorded/ observed:

(i) The claim that the said original hard discs examined by GEQD is not genuine was rejected.

(ii) The Website of the Petitioner Company states that the installed capacity has a production capacity of 43,800 M.T., of MS Ingots per year, which according to the Report is in the nature of an admission by the appellant as to its production capacity.

(iii) A close study of the production pattern revealed that the maximum production of 14.07 M.T., per heat was achieved on 06.10.2005 and thus, the case of the appellant that it was incapable of producing in excess of 10 M.T., per heat was understood to be disproved.

(iv) Finally, on an overall analysis, it was concluded that the Company is involved in large scale suppression of production and clandestine removal to their own Unit located nearby. That there is large-scale manipulation of the data and that the data contained in the GEQD Report was acceptable, while rejecting the appellant's claim of being incapable of manufacturing more than 10 M.T., per heat and 10 heats per day as allegedly the appellant had on several occasions exceeded 10 M.T., per heat and 10 heats per day.

9. The appellant filed a sub-application before the 1st Respondent Commission challenging the 2nd Report dated 21.06.2013 on the premise that the volume of production suggested is impossible of being manufactured by the appellant with the infrastructure i.e., Plant and Machinery available during the relevant period. That the 1st Respondent has misdirected itself in placing reliance upon the website of the year 2013 while determining the production for the years 2004-06.

10. The Respondent/ Settlement Commission after recording the sequence of events and the appellant's apprehension that the hard disc sent by GEQD and kept with DGCEI for more than 10 days could have been tampered with to feed wrong information concluded that the investigation ordered on 29.04.2013 was only acceding to the request of the appellant for investigation relating to authenticity of GEQD Report. The 1st Respondent Commission after finding that the authenticity of the GEQD Report cannot be disputed, though the same was recorded as a "prima-facie" view in the light of the Commissioner's Report dated 21.06.2013, proceeded to remand the case to the Commissioner of Central Excise in terms of Section 32 L of the Central Excise Act, 1944 on finding that there was non-cooperation of the appellant, before the Bench, though the same was recorded as a *prima facie* view.

11. Aggrieved by the same, the appellant had challenged the order of the Respondent/ Settlement Commission by way of W.P.No.1962 of 2014 which came to be dismissed by the learned Single Judge. Against which, the appellant has preferred this appeal before the Division Bench of this Court.

12. Order of the learned Single Judge:

i) The Revenue has established its case based on Investigation Report along with primary evidence.

ii) The appellant has neither agreed to the Revenue stand nor produced any fresh evidence.

iii) The settlement of issue/dispute is only an enabling proceeding and cannot be claimed as a matter of right.

iv) The applicant before the Commission must approach the Commission in good faith and with clean hands after making a full and true disclosure. The appellant having not cooperated is not entitled to the benefit of settlement and thereby dismissed the writ petition.

13. Case of the Appellant:

a) The impugned order is against provisions of Section 32 F(4) of the Central

Excise Act, 1944.

b) The second report is in violation of Section 32 F (4) of Central Excise Act, 1944 for after investigation is carried out, if further investigation or enquiry is found necessary, the Commission can do so for reasons to be recorded in writing in compliance with the limitation prescribed therein.

c) There are two reports, one dated 24.05.2012 which is favourable to the appellant and the other dated 21.6.2013 which is adverse.

d) That the 1st Report has been completely abandoned/discarded by the 1st Respondent Commission which is contrary to Section 32 F(7) which mandates the 1st Respondent Commission to consider and take into account all factors / materials before passing appropriate final orders.

e) That the order of 1st Respondent is contrary to the direction of this Court in W.P.No.13754 of 2011 wherein the 1st Respondent Commission was directed to decide the matter on merits.

f) That the order of the learned Single Judge is patently illegal and perverse and contrary to the orders of this Court in the case of Bond Stores, Gold Soap and SAS Engineering.

14. Case of the Revenue:

a) The impugned order is final and thus the power of judicial review under Article 226 of the Constitution of India must be exercised keeping in mind the finality/conclusive clause and thus, it is necessary for this Court to exercise restraint and be loathe in entertaining challenges to orders of Settlement Commission.

b) The scope of enquiry while examining challenge to orders of Settlement Commission is limited to examining whether the order of the Commission is contrary to any of the provisions of the Act and if it has caused any prejudice apart from the ground of bias, fraud and malice which constitute a separate and independent category.

15. Heard both sides. Perused the materials on record.

16. We find that the challenge of the appellant may have to succeed for the following reasons:

i) That the order of the 1st Respondent appears contrary to Section 32 F(4) of the Central Excise Act, 1944, insofar as it places reliance on the 2nd Report dated 21.06.2013. In this regard, the relevant portions of Section 32 F of the Central Excise Act, 1944, is extracted hereunder:

"*SECTION 32F.Procedure on receipt of an application under section 32E. —*

(1) On receipt of an application under sub-section (1) of section 32E, the Settlement Commission shall, within seven days from the date of receipt of the application, issue a notice to the applicant to explain in writing as to why the application made by him should be allowed to be proceeded with, and after taking into consideration the explanation provided by the applicant, the Settlement Commission, shall, within a period of fourteen days from the date of the notice, by an order, allow the application to be proceeded with, or reject the application as the case may be, and the proceedings before the Settlement Commission shall abate on the date of rejection :

Provided that where no notice has been issued or no order has been passed within the aforesaid period by the Settlement Commission, the application shall be deemed to have been allowed to be proceeded with.

(2) A copy of every order under sub-section (1), shall be sent to the applicant and to the Commissioner of Central Excise having jurisdiction.

(3) Where an application is allowed or deemed to have been allowed to be proceeded with under sub-section (1), the Settlement Commission shall, within seven days from the date of order under sub-section (1), call for a report along with the relevant records from the Commissioner of Central Excise having jurisdiction and the Commissioner shall furnish the report within a period of thirty days of the receipt of communication from the Settlement Commission :

Provided that where the Commissioner does not furnish the report within the aforesaid period of thirty days, the Settlement Commission

shall proceed further in the matter without the report of the Commissioner.

(4) Where a report of the Commissioner called for under sub-section (3) has been furnished within the period specified in that sub-section, the Settlement Commission may, after examination of such report, if it is of the opinion that any further enquiry or investigation in the matter is necessary, direct, for reasons to be recorded in writing, the Commissioner (Investigation) within fifteen days of the receipt of the report, to make or cause to be made such further enquiry or investigation and furnish a report within a period of ninety days of the receipt of the communication from the Settlement Commission, on the matters covered by the application and any other matter relating to the case :

Provided that where the Commissioner (Investigation) does not furnish the report within the aforesaid period, the Settlement Commission shall proceed to pass an order under sub-section (5) without such report.

(5) After examination of the records and the report of the Commissioner of Central Excise received under sub-section (3), and the report, if any, of the Commissioner (Investigation) of the Settlement Commission under sub-section (4), and after giving an opportunity to the applicant and to the Commissioner of Central Excise having jurisdiction to be heard, either in person or through a representative duly authorised in this behalf, and after examining such further evidence as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Commissioner of Central Excise and Commissioner (Investigation) under subsection (3) or sub-section (4).”

From a cumulative reading of the above provisions of Section 32 F of the Central Excise Act, 1944, the following position appears to emerge:

a. That on receipt of an application under Section 32 F of the Central Excise Act, 1944, the Respondent Commission may issue the notice within 7 days from the date of receipt of such application seeking explanation from the applicant. The Commission shall pass orders after considering the explanation offered within a period of 14 days from the date of the notice. In case, no notice is issued or orders are passed within 14 days from the date of receipt of the explanation, the application shall be deemed to have been allowed to be proceeded with.

b. Once an application is allowed/ deemed to have been allowed to be proceeded with under sub-section (1) of the Act, a Report shall be called for from the Principal Commissioner or Commission of Central Excise within 7 days. Thereafter, the Principal Commissioner shall furnish a report within a period of 30 days of the receipt of such communication from the Respondent Commission. In the event the Report is not furnished within the aforesaid period, the Settlement Commission would proceed further in the matter.

c. Once a report is obtained from the Principal Commissioner under sub-section (3) of the Act and if on examination of the same, the Commission is of the opinion that

a further enquiry/ Investigation is necessary, it may for reasons to be recorded in writing direct the Commissioner (Investigation) within 15 days of the receipt of such Report to make or cause further enquiry/investigation and require a Report to be furnished by the Commissioner (Investigation) within a period of 90 days of the communication. In the event of failure to furnish the report within the prescribed period by the Commissioner (Investigation), the Commission shall proceed to pass order under sub-section (5) of the Act without such report.

17. Keeping the analysis of the above provision in mind we shall now test the legality of the 2nd Report, we intend to make it clear that neither parties have questioned the 1st Report (legality). Admittedly, the 1st Report was made at the request of the appellant herein to the Respondent Commission to investigate the production capacity of the Plant pursuant to the order of this Court in W.P.No.13754 of 2011, whereby, the order of the Settlement Commission dated 18.05.2011 rejecting the application on the ground of non-disclosure of true facts and non-cooperation was set aside. This Court vide order dated 14.11.2011 remanded the case back to the Commission and the 1st Report was made pursuant thereto, as would be evident from the following portions of the Report dated 08.03.2012:-

".... As a quasi judicial body, the Settlement Commission should have gone ahead with considering the merits of the main application made under Section 32 F of the Central Excise Act, 1944. The purport of introduction of Section 32 F of the Central Excise Act, 1944 is to see that protracted proceedings before the authorities is avoided by resorting to settlement of the cases. In the absence of any such consideration bestowed, I feel, the proper course herein would be to restore the matter back to the Settlement Commission to consider the merits of the main application...."

In the light of the above said order of this Court, the Bench observes the plea of the applicant deserves to be acceded to and investigation ordered in the case. The Bench, therefore, in exercise of the powers conferred on it under Section 32 F of the Central Excise Act, 1944 directs the Commissioner (Investigation) allotted to the Bench to conduct Investigation and make a comparison between the production capacity that would be ascertained by Commissioner (Investigation) and the Jurisdicational Commissioner's report on the same."

18. We intend to make it clear that we are not testing the legality of the 1st Report as neither parties to the Writ appeal have challenged the same and also the Report is stated to be made pursuant to and on the basis of the orders of this Court as would be evident from the extracts of the Report referred above.

19. Now we shall proceed to examine the legality of the 2nd Report. As seen from the analysis of Section 32 F(4) of the Act normally the power to call for additional information/enquiry/Report is postulated on receipt of a Report from the Principal Commissioner and within the timelines setout therein and the said power can be exercised once and on such exercise the power would get exhausted. However in the instant case the 1st Report is stated to be made in view of the direction of this Court in W.P.No.13754 of 2011 dated 14.11.2011, the same having been furnished on 24.05.2012, it appears that the power of the Respondent Commission to call for a Report stood exhausted. Assuming that powers to call for the 2nd Report is available with the Respondent Commission we shall test the 2nd Report as one which the Commission can call for under Section 32 F (4) of the Act. We have already seen that the 1st Report was called for to compare the data contained in the jurisdictional Commissioner's Report and pursuant to the orders of this Court in W.P.No.13754 of 2011. If we apply the timelines under Section 32 F of the Act by substituting the 1st Report in place of the report of the Principal Commissioner, nevertheless the Commission ought to have called for the 2nd Report within 15 days from 24.05.2012 i.e., date of the 1st Report and ought to have furnished the Report within 90 days thereon from 08.06.2012 i.e., on 06.09.2012. However, we find that the order of the 2nd

investigation was made by the 1st Respondent Commission only on 21.06.2013 i.e., after more than one year and 45 days. It thus seems doubtful, if any reliance can be placed upon the 2nd Report, since the 2nd Report is clearly barred in terms of the timelines prescribed under Section 32(F)(4) of the Central Excise Act.

20. Now, question may arise as to whether the timelines are mandatory or directory. In this regard it may be useful to note that sub-section (4) to Section 32 F directs/mandates the Commission to proceed in case the report is not received within the prescribed timelines. It thus appears that the timelines are mandatory for the consequence of failure to comply is provided under the proviso to Section 32 F (4) of the Central Excise Act, 1944 viz., that the Commission would proceed to pass orders. It has been consistently held that one of the test for determining whether a provision is mandatory or directory is to examine if the legislature provides for the consequences, which it does in the present case by requiring the Commission to proceed to dispose all the matters in terms of Section 32 F (5) if the Report is not received within the timelines prescribed. It is trite law that when consequences of failure to comply with a prescribed requirement is provided by the statute itself, there can be no manner of doubt that such

statutory requirement must be interpreted as mandatory.[1]

The periods prescribed in the Schedule to the Indian Limitation Act, 1908, for bringing a legal proceeding are mandatory as the consequence of the expiry of the period of limitation is provided by Section 3 of the Act in that the court is enjoined to dismiss a legal proceeding instituted after expiry of the prescribed period.[2] Similar result will follow if the Court or the forum is directed as in Section 24 A of the Consumer Protection Act, 1986 not to admit a complaint unless it is filed within the period prescribed. The question of limitation in such cases is a jurisdictional fact and has to be considered by the Court or forum even if not raised by any party.[3]

21. Yet another reason which we would think vitiates the impugned order of the 1st Respondent Commission is the fact that the Commission has not paid any attention and has passed orders in disregard to the 1st inspection/ investigation which is contrary to Section 32 F(7) of the Central Excise Act, 1944 which mandates the Settlement Commission to consider the materials brought on record. The impugned order is thus contrary to Section 32 F(7) of the Central Excise Act, 1944, which reads as under:

> "*(7) Subject to the provisions of section 32A, the materials brought on record before the Settlement Commission shall be considered by the Members of the concerned Bench before passing any*

1 (2008) 2 All ER 865 (H.L.).
2 Rajasekhar Gogoi vs. State of Assam, AIR 2001 SC 2315 : (2001) 6 SCC 46 (para 11)
3 Gannmani Anasurya vs. Parvatini Amarendra Chowdhary, (2007) 10 SCC 296

order under sub-section (5) and, in relation to the passing of such order, the provisions of Section 32 D shall apply."

A reading of the above provision would suggest that the Commission is under a mandate to take into consideration all materials brought on record before passing any order, however the impugned order has been made completely abandoning / discarding the 1st report and is thus in violation of the mandate contained in Section 32F(7) of the Central Excise Act, 1944.

22. The order of the 1st Respondent Commission is vulnerable to challenge as prima-facie it appears to be in conflict with and disregard to the directions of this Court in W.P.No.13754 of 2011, wherein, the Commissioner was directed to examine the matter on merits. The Settlement Commission has grossly misdirected itself in not taking into account/ examining the case of the appellant which is impossibility and not improbability or difficulty in producing the quantum which is arrived at on the basis of the second report. The Settlement Commission ought to have examined the question whether the claim of the petitioner that with the plant and machinery then available it was impossible for them to produce the output of 82572.42 M.T., during the period in question. The failure to examine the above question vitiates the decision making

process.

23. For all the above reasons, we are inclined to remand the matter back to the Respondent Commission to examine the matter and pass orders afresh in accordance with law.

24. With the above directions, the writ appeal is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

[R.M.D., J.] [M.S.Q., J.]

01.09.2022

Index : Yes/No
Speaking/Non-Speaking Order
ssn/mka

To:
1.The Customs, Excise & Service Tax Settlement Commission,

Additional Bench,
IInd Floor, Narmada Block, Customs House,
60, Rajaji Salai,
Chennai-600 001.

2.The Commissioner of GST & Central Excise,
Salem Commissionerate,
No.1, Foulks Compound,
Anaimedu, Salem-636 001.

3.The Additional Director General,
Office of the Directorate General of GST Intelligence (DGGI),
Chennai Zonal Unit,
No.16, Greams Road, BSNL Building,
Tower-II, 5th& 8th Floors,
Chennai-600 006.

R.MAHADEVAN, J.,
and
MOHAMMED SHAFFIQ, J.,

ssn/ mka

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