

TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act 2017)

A.R.Appeal No.08/2024/AAAR

Date: 12.02.2025

BEFORE THE BENCH OF

Dr. Ram Niwas, I.R.S., Principal Chief Commissioner of GST & Central Excise, Member, Appellate Authority for Advance Ruling, Tamil Nadu	Dr. D. Jagannathan, I.A.S., Commissioner of Commercial Taxes, Member, Appellate Authority for Advance Ruling, Tamil Nadu
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Order-in-Appeal No. AAAR/ 1 /2025 (AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section
101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017 ("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the Appellant has been given an opportunity of being heard.
2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only
 - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;
 - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.
3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.
4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the Appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the Appellant as if such advance ruling has never been made.

Name and address of the Appellant	Mitsubishi Electric India Private Limited, Isana Katima, Door No.497 and 498, 3 rd floor, Poonamallee High Road, Arumbakkam, Chennai – 600 106.
GSTIN or User ID	33AAGCM7782A1ZK

Advance Ruling Order against which appeal is filed	Advance Ruling No.116/AAR/2023 dated 22.11.2023, and Rectification Order dated 24.07.2024
Date of filing appeal	26.11.2024
Represented by	Sh. Mahesh Kumar, Senior Manager Sh. Ankit Sachdeva, Advocate
Jurisdictional Authority -State	Arumbakkam Circle, Chennai Central
Jurisdictional Authority-Centre	Chennai Outer Commissionerate
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Payment of Rs. 10000/- each under CGST and SGST made in Form DRC-03, with debit entry No. DC3311240451774 dated 26.11.2024

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are in *pari materia* and have the same provisions in like matter and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act, 2017 would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act, 2017.

2.1. The subject appeal was filed under Section 100(1) of the Tamilnadu Goods & Services Tax Act 2017/Central Goods & Services Tax Act 2017 (hereinafter referred to as 'the Act') by M/s. Mitsubishi Electric India Private Limited (hereinafter referred to as 'Appellant'). The appeal was filed against the Advance Ruling No.116/AAR/2023 dated 22.11.2023, and Rectification Order dated 24.07.2024 passed by the Authority for Advance ruling, Tamilnadu (hereinafter referred to as 'AAR') on the Application for Advance ruling, and on the application for Rectification of Mistake (ROM), respectively, filed by the Appellant. The Appellant has paid Rs.10,000/- towards CGST and Rs.10,000/- towards SGST in Form DRC-03, with debit entry No. DC3311240451774 dated 26.11.2024.

2.2. The Appellant, registered under the GST Act vide GSTIN 33AAGCM7782A1ZK is a Private Limited company under the Administrative control of 'STATE', and they are engaged in the supply of goods and services relating to Electric and Electronic products & equipment in the Air-conditioning Business, Factory Automation, Transportation systems, power semiconductors, etc. The Appellant had originally filed an application dated 13.01.2023 before the AAR, seeking a ruling on whether the GST law imposes any restriction on availment of ITC of the differential IGST paid, post on-site audit by Customs authorities. Two more queries on the timeline prescribed under Section 16(4) for availment of ITC, and on the documentary requirement under Section 16(2) of the Act, in relation to the said transaction, were also raised in the application filed. The AAR in its

Advance Ruling No.116/AAR/2023 dated 22.11.2023, held that the differential IGST paid does not become eligible for availment of ITC as laid down under Section 17(5) of the CGST/TNGST Act, 2017, and it further held that as a result, the question of answering the other two queries does not arise.

2.3. The Appellant then filed an application dated 15.03.2024 for Rectification of Mistakes (ROM), for not answering the other two queries, and pointing out certain legal infirmities in relation to the main query on ITC eligibility. The AAR in its Order for rectification of mistake dated 24.07.2024, held that no rectification is required to be made to its original ruling dated 22.11.2023 as it had come up with a well-reasoned speaking order and accordingly held that the application for rectification of mistake is liable for rejection, as there was no apparent error or mistake on the face of the record in the Advance Ruling No.116/AAR/2023 dated 22.11.2023.

3.1. Aggrieved by the said order, the Appellant filed this appeal on 26.11.2024 against both the Advance Ruling No.116/AAR/2023 dated 22.11.2023, and the Order dated 24.07.2024 for rectification of mistakes, passed by the AAR. In the 'Grounds of Appeal' filed by them, it is seen that in paras A to D of 'Exhibit-II - Appeal' filed, under the head "DELAY OUGHT TO BE CONDONED AND THE APPEAL MUST BE DECIDED ON MERITS", the Appellant has sought condonation of delay of 20 days, as reported by them in filing the appeal.

3.2. In their petition for condonation of delay, the Appellant stated that the Impugned Ruling was pronounced on 22.11.2023, but since the Appellant filed an application for rectification of mistakes before the learned authority on 14.03.2024 the Impugned Order on 'Rectification of Mistakes' was passed only on 24.07.2024. Under these circumstances, the Appellant was of the opinion that the limitation period must start from the date of the Impugned Order dated 24.07.2024 for the purpose of filing the present appeal. The Appellant stated that it is trite law that there cannot be more than one decree or operative order governing the same subject matter at a given point of time and the same is on the basis of *Doctrine of Merger* which is a common law doctrine. In this regard, reliance was placed by the Appellant on the decision of the Hon'ble Supreme Court in Kunhayammed Vs. State of Kerala 2001 (129) ELT 11 (SC). Accordingly, as per the Appellant, the period of limitation, i.e., 30 days from the date of communication of the Impugned Order as per section 100(2) of the CGST Act, expired on 24.08.2024, and the extension period of 30 days as per proviso to Section 100(2) of the CGST Act, expired on 24.09.2024, whereby it was reported by the Appellant that there was a delay of 20 days in filing the present appeal. Apart from the same, the Appellant put forth the following contentions in support of their defence, viz.,

- The Hon'ble Madras High Court, which is the jurisdictional High Court, in its Order dated 27.06.2023 in WP No.19103 of 2023 in the case of M/s.Shree Agencies, had condoned the delay in that case which was little over a month, and gave the liberty to file appeal within one week of the order, and that the same was ordered to be decided by the Department.

- The Hon'ble Madras High Court, in its Order dated 14.06.2023 in WP No.17600 & 17604 of 2023 in the case of M/s.Sri Mutharamman Traders, had condoned the delay of 10 days in filing the appeal after the statutory period expired.
- The Hon'ble Calcutta High Court, in its Order dated 4.01.2024 in WPA No.2904 of 2023 in the case of Shri Arvind Gupta, had held Section 107 of the CGST Act does not expressly or impliedly exclude the applicability of Section 5 of the Limitation Act, 1963. Therefore, the appellate authority has the power to condone delay in preferring the appeal beyond the limitation period specified in Section 107 of the CGST Act, 2017. Accordingly, the Appellant has contended that once it is held that the appellate authority has the power to condone the delay in preferring the appeal beyond the limitation period specified in Section 107 of the CGST Act, 2017, in the instant case also, the Appellate Authority has the power to condone the delay in filing the appeal, as the applicability of Limitation Act, 1963 is not excluded under Section 100 of the CGST Act.

Accordingly, the Appellant stated that in the present case also, the delay in filing the appeal may be condoned and that they may be granted liberty to present their case on merits.

3.3. We observe that in this case, apart from the merits of the case, the Appellant had also filed a petition for condonation of delay. Since the filing of appeal by the Appellant in the instant case is admittedly beyond the prescribed time limit of 30 days from the passing of Order dated 24.07.2024, we are of the opinion that the aspect as to whether the delay in filing the appeal could be condoned or not, needs to be ascertained first, before proceeding to discuss the merits of the case. Accordingly, an opportunity of personal hearing was accorded to the Appellant for the limited purpose of consideration of the application for condonation of delay and admission of the application for appeal.

PERSONAL HEARING

4.1. Shri. Mahesh Kumar, Senior Manager of M/s.Mitsubishi Electric India (P) Ltd., and Shri Ankit Sachdeva, Advocate, appeared on 28.01.2025 for the hearing in virtual mode, as Authorised Representatives (AR) of the Appellant.

4.2. The members made it clear that, this personal hearing is for the limited purpose of admission of the appeal application as there is an apparent delay in the filing of this application which was requested to be condoned by the Appellant. The AR reiterated the submissions made in their 'grounds of Appeal', as far as it relates to condonation of delay, as in 'Exhibit II' of the appeal application. He explained further that though the original ruling was pronounced on 22.11.2023 by the AAR, the Order for rectification of mistakes (ROM) was dated 24.07.2024 only, which was received through e-mail by the Appellant on 31.07.2024, and therefore, the period

of limitation should start from 31.07.2024 onwards for the purpose of filing the present appeal. Accordingly, he stated that apart from the 30 days of appeal period, a further 30 days is condonable under the statute, excluding which there is a delay of another 17 days only on the part of the Appellant in filing this appeal. He requested the authorities to condone the said delay and he cited a few case laws in support his claim, specifically mentioning the judgment dated 27.06.2023 of the Hon'ble High Court of Madras in the case of M/s.Shree Agencies.

4.3 Apart from the same, the AR stated that they requested the Advance Ruling Authorities to upload the Order in the GSTN portal through their mail dated 17.10.2024 and through a few more mails thereafter, as they were under the impression that an appeal could be filed online only and that there was no mechanism to file a physical copy of the appeal. They stated that as a result of such technical difficulties, the filing of appeal was delayed, which was requested to be condoned by the Appellate Authority for Advance Ruling, Tamilnadu.

DISCUSSION AND FINDINGS

5.1. We have carefully gone through the records of the case and the submissions made by the Appellant in their application. Before getting into the discussion of the issue in the appeal, we find that there is a delay in filing the appeal. Hence the same is required to be examined first before proceeding to consider the merits of the issue raised in the Appeal. Accordingly, the petition for condonation of delay as in paras A to D of 'Exhibit-II' (Ground of Appeal) filed by the Appellant, is taken up for consideration.

5.2 In this regard, the provisions of Section 100 of CGST Act, 2017, which is relevant to the instant case, is reproduced below for reference :-

"100. Appeal to Appellate Authority.— (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:

Provided that the Appellate Authority may, if it is satisfied that the Appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed."

From the above, it could be seen that in terms of Section 100(2) of the CGST Act, 2017, an appeal should be filed within 30 days from the date of communication of the advance ruling order that is sought to be challenged. However, the proviso to Section 100(2) of the CGST Act, 2017, empowers the Appellate Authority to allow

the appeal to be presented within a further period not exceeding 30 days, if it is satisfied that the Appellant was prevented by sufficient cause from presenting the appeal within the initial period of 30 days.

5.3. We find that the date of the Advance Ruling No.116/AAR/2023 pronounced originally by the AAR is dated 22.11.2023, and the Rectification Order passed by the AAR is dated 24.07.2024. As contended by the Appellant on the basis of *Doctrine of Merger*, there cannot be more than one decree or operative order governing the same subject matter at a given point of time which is a common law doctrine. Accordingly, the dates involved in respect of the Rectification Order which was passed subsequently by the AAR on the same issue, assumes significance in the instant case. We find that while the Rectification Order is dated 24.07.2024, the said order was served through post on 02.08.2024 to the Appellant, as per the office records. We also find that the said order has been e-mailed to the address of the Appellant which was stated in their appeal application on 31.07.2024 itself. As per section 169(1)(c) of the CGST Act, 2017, any decision, order, summons, notice or any other communication shall be served by sending a communication to the e-mail address provided at the time of registration or as amended from time to time. Therefore it is clear that the date of communication of the said order is 31.07.2024, which fact is also admitted by the Appellant during the personal hearing held on 28.01.2025. Now, that there is no dispute on the date of communication of the order, the last date for filing the appeal under Section 100(2) of the CGST Act, 2017, would be 30.08.2024, and the last date for filing the appeal with a maximum condonable delay of 30 days as per the first proviso to Section 100(2) of the CGST Act, 2017, would be 29.09.2024. We observe that the Appellant has claimed during the personal hearing that there was a delay of 17 days in filing the appeal beyond the extended time limit of 60 days, whereas the said delay was reported to be 20 days in para C of the Exhibit – II (Grounds of Appeal), filed by them. However, we notice that since the actual date of filing the appeal application by the Appellant was 26.11.2024, it is evident that there has been a delay of 88 days (30.08.2024 to 26.11.2024) from the last date for filing the appeal under Section 100(2) of the CGST Act, 2017.

5.4. As per the statute, the Appellate Authority can only condone a delay of 30 days beyond the normal period of thirty days given for filing the appeal, provided sufficient cause is shown by the Appellant for such delay. In the present case, there is a delay of 88 days from the last date for filing the appeal, i.e., 30.08.2024 which is way beyond the power vested with the Appellate authority to condone, let alone examining as to whether sufficient cause for the delay was shown by the Appellant or not. Further, we also note that the Appellant has not put forth any valid reason/cause for the delay on their part, either in the 'Grounds of Appeal' or during the personal hearing proceedings.

5.5. In this regard, we find that the proviso to Section 100(2) of the CGST Act, 2017, begins with the phrase "*Provided that the Appellate Authority may,*" and ends with the phrase "*allow it to be presented within a further period not exceeding thirty days.*". These phrases clearly convey the fact that the Appellate Authority

has a discretion, i.e., they may or may not allow the appeal case to be presented within a further period not exceeding thirty days, depending upon the facts and circumstances of the case. Accordingly, it also becomes clear that even this discretionary power is restricted to a further period not exceeding thirty days, beyond the normal time limit of initial 30 days from the date of communication of the order. Apart from the same, the phrase “if it is **satisfied** that the Appellant was prevented by a sufficient cause from presenting the appeal”, conveys the fact that sufficient cause for the delay should be expressly put forth by the Appellant, and even in the event of doing so, the Appellate Authority shall entertain the same, only if it is satisfied with the cause shown. As we find that no sufficient cause for the delay beyond the normal time limit of 30 days was shown by the Appellant, we are of the considered opinion that the question of allowing the appeal to be presented, even for the extended time limit of another 30 days as prescribed in the statute, does not arise in the instant case.

5.6. The Appellant has contended during the personal hearing held on 28.01.2025 that the impugned Order was not uploaded in the GSTN portal and that they requested the Advance Ruling Authorities to upload the same through their e-mail dated 17.10.2024 and through a few more e-mails thereafter, as they were under the impression that an appeal could be filed online only and that there was no mechanism to file a physical copy of the appeal. In this regard, we note that Rule 107A of the CGST Rules, 2017, which discusses about the requirement of manual filing and processing under ‘Chapter XII – Advance Ruling’, reads as below :-

“107A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to **electronic filing** of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, **include manual filing** of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”

From the above, it could be seen that the statute mandates manual filing of an application, intimation, reply, etc., in respect of any process or procedure prescribed therein, even in cases where a reference to electronic filing has been made. Accordingly, the Appellant’s claim that they were under the impression that an appeal could be filed online only and that there was no mechanism to file a physical copy of the appeal, is of no avail to them, and in general parlance, ignorance of law cannot be cited as an excuse. The Appellant had further stated during the personal hearing that as a result of such technical difficulties, the filing of appeal was delayed. We find that this plea was not forming part of the ‘Grounds of Appeal’ furnished by the Appellant, and it was made only during the personal hearing held on 28.01.2025. It is also interesting to note here that the first e-mail in this regard has been admittedly sent by the Appellant on 17.10.2024, by which time, not only the last date for the filing of appeal i.e., 30.08.2024 was over, but the last date including the condonable period of another 30 days, i.e., 29.09.2024, was over as well. We are therefore of the opinion that this plea of the Appellant does not

come to their aid, and that the Appellant has apparently taken this plea with an intent to circumvent the issue of delay on their part.

5.7. We find that the Appellant has placed reliance on the decisions of the Hon'ble High Courts in the following cases :-

- (i) The Hon'ble Madras High Court, which is the jurisdictional High Court, in its Order dated 27.06.2023 in WP No.19103 of 2023 in the case of M/s.Shree Agencies, had condoned the delay in that case which was little over a month, and gave the liberty to file appeal within one week of the order, and that the same was ordered to be decided by the Department.
- (ii) The Hon'ble Madras High Court, in its Order dated 14.06.2023 in WP No.17600 & 17604 of 2023 in the case of M/s.Sri Mutharamman Traders, had condoned the delay of 10 days in filing the appeal after the statutory period expired.
- (iii) The Hon'ble Calcutta High Court, in its Order dated 4.01.2024 in WPA No.2904 of 2023 in the case of Shri Arvind Gupta, had held Section 107 of the CGST Act does not expressly or impliedly exclude the applicability of Section 5 of the Limitation Act, 1963. Therefore, the appellate authority has the power to condone delay in preferring the appeal beyond the limitation period specified in Section 107 of the CGST Act, 2017. Accordingly, the Appellant has contended that once it is held that the appellate authority has the power to condone the delay in preferring the appeal beyond the limitation period specified in Section 107 of the CGST Act, 2017, in the instant case also, the Appellate Authority has the power to condone the delay in filing the appeal, as the applicability of Limitation Act, 1963 is not excluded under Section 100 of the CGST Act.

5.8. In this regard, we would like to make it clear that the Appellate Authority is not a 'Court' and hence the power to condone beyond the prescribed period does not lie with it, and therefore, we are of the opinion that these decisions cannot be applied to other cases in general. On the other hand, this Appellate Authority being a creation of the statute is empowered to condone the delay of only a period of 30 days after the expiry of the initial period for filing appeal. As far as the language of section 100 of the CGST Act, 2017 is concerned, the crucial words are 'not exceeding thirty days' used in the proviso to sub-section (2). Further, we are of the opinion that to hold that this Appellate Authority could entertain this appeal beyond the extended period under the proviso would render the phrase 'not exceeding thirty days' wholly redundant, and no principle of interpretation would justify such a result.

5.9. Further on perusal of the three case laws referred by the Appellant as above, we come to understand that the first two judgments of the Hon'ble High Court of Madras, condone the delay in filing the appeal and directs the appellate authority to take the appeal on record. Whereas the judgment of the Hon'ble Calcutta High Court in the case of Shri Arvind Gupta goes on to state that Section 107 of the CGST Act does not expressly or impliedly exclude the applicability of Section 5 of

the Limitation Act, 1963. Therefore, the appellate authority has the power to condone delay in preferring the appeal beyond the limitation period specified in Section 107 of the CGST Act, 2017. In contrast, we find that the Hon'ble Supreme Court in its decision dated 14.12.2007 in the case of M/s.Singh Enterprises Vs CCE, Jamshedpur in Civil Appeal No.5949 of 2007 [2008 (221) ELT 163(SC)], states otherwise, as below :-

"8. The Commissioner of Central Excise (Appeals) as also the Tribunal being creatures of Statute are vested with jurisdiction to condone the delay beyond the permissible period provided under the Statute. The period up to which the prayer for condonation can be accepted is statutorily provided. It was submitted that the logic of section 5 of the Indian Limitation Act, 1963 can be availed for condonation of delay. The first proviso to Section 35 makes the position clear that the appeal has to be preferred within the three months from the date of communication to him of the decision or order. However, if the Commissioner is satisfied that the Appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days. In other words, this clearly shows that the appeal has to be filed within 60 days but in terms of the proviso further 30 days time can be granted by the appellate authority to entertain the appeal. The proviso to sub-section (1) of Section 35 makes the position crystal clear that the appellate authority has no power to allow the appeal to be presented beyond the period of 30 days. The language used makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning the delay only up to 30 days after the expiry of 60 days which is the normal period for preferring appeal. Therefore, there is complete exclusion of Section 5 of the Limitation Act. The Commissioner and the High Court were therefore justified in holding that there was no power to condone the delay after the expiry of 30 days period."

We find that the ratio of the aforesaid ruling of the Hon'ble Supreme Court is squarely applicable to the facts of the instant case, and in view of the same, we find that the case law cited by the appellant, does not come to their aid.

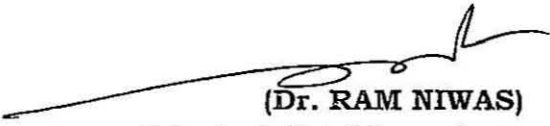
5.10. The powers of the appellate authority to condone the delay in filing the appeal is statutorily prescribed. Notwithstanding the same, we are of the considered opinion that it is not obligatory on the part of the appellate authority to exercise the power to condone the delay, as claimed by the Appellant in their 'Grounds of Appeal'. Rather, it is to be seen as a discretionary power that lies with the appellate authority, enabling it to consider the request for condonation, provided it is satisfied that sufficient cause is shown for the delay, within the statutorily prescribed time limit, as discussed in detail in para 5.5 supra. Under the facts and circumstances of this case, as the Appellant has not come up with sufficient cause for the delay, the question of exercising the discretionary power of condonation does not arise, even for the extended time limit prescribed statutorily under proviso to Section 100(2) of the CGST Act, 2017, leave alone the further period beyond the statutory time limit prescribed under proviso to Section 100(2) of the CGST Act, 2017.

5.11 Accordingly, since the filing of the appeal in the instant case, falls beyond the scope of powers conferred under proviso to Section 100(2) of the CGST Act, 2017, we hold that the appeal cannot be allowed to proceed on account of time limitation, and as a result, the question of discussing the merits of the issue in this case in appeal does not arise, as well.

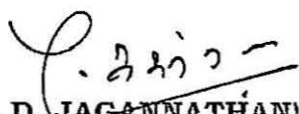
6. In view of the facts and circumstances of the case, and based on the discussions held above, we are of the considered view that we are not satisfied with the reasons of delay advanced by the appellant as also we are not empowered to condone the delay beyond the statutory period in filing this appeal. Accordingly, we pass the following order :-

ORDER

We dismiss the appeal filed by the Appellant, M/s Mitsubishi Electric India Private Limited, on the grounds of time limitation, without going into the merits of the case.


(Dr. RAM NIWAS)

Principal Chief Commissioner of GST
& Central Excise, Tamilnadu &
Pondicherry Zone/Member AAAR


(Dr. D. JAGANNATHAN)

Commissioner of Commercial Taxes
Tamil Nadu/Member AAAR

To

M/s. Mitsubishi Electric India Private Limited,
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//BY RPAD//

Copy Submitted to:

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2. The Commissioner of Commercial Taxes,
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Copy to:

3. The Commissioner of GST & Central Excise,
Chennai Outer Commissionerate.
4. The Joint Commissioner(ST),
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5. The Assistant Commissioner (ST),
Arumbakkam Assessment circle, Chennai Central Division
6. Master File/ Spare-2