



मुख्य आयुक्त का कार्यालय  
**OFFICE OF THE CHIEF COMMISSIONER**  
केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, वडोदरा क्षेत्र  
**CENTRAL EXCISE, CUSTOMS & SERVICE TAX, VADODARA ZONE**  
द्वितीय तल, केन्द्रीय उत्पाद शुल्क भवन, रेसकोर्स सर्कल, वडोदरा-390 007 (गुजरात)  
2<sup>nd</sup> Floor, Central Excise Building, Race Course Circle, Vadodara - 390 007 (Gujarat)  
दूरभाष सं./Telephone No. : 0265-2331002, फेक्स सं./Fax No. : 0265-2339226

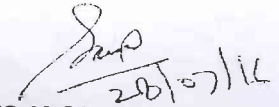
CENTRALIZED TRADE NOTICE NO. 04/2016

**Sub: Imposition of Central Excise duty on jewellery- Guidelines and Procedures.**

The board has issued Circulars No. 1040/28/2016-CX dated 26<sup>th</sup> July, 2016, 1041/29/2016-CX dated 26<sup>th</sup> July, 2016, 1042/30/2016-CX dated 26<sup>th</sup> July, 2016, 1043/31/2016-CX dated 26<sup>th</sup> July, 2016, 1044/32/2016-CX dated 26<sup>th</sup> July, 2016 & 1045/33/2016-CX dated 26<sup>th</sup> July, 2016 issued from file No. 354/25/2016-TRU( Pt-I) regarding Clarifications, Guidelines & General Procedures with reference to imposition of Central Excise duty on jewellery.

The copy of the same is available on the official website of the board and can be accessed at URL- [http://www.cbec.gov.in/resources/htdocs-cbec/excise/cx-circulars/cx-circulars-2016/circ1040-2016\\_cx-signed.pdf](http://www.cbec.gov.in/resources/htdocs-cbec/excise/cx-circulars/cx-circulars-2016/circ1040-2016_cx-signed.pdf), circ1041-2016\_cx-signed.pdf, circ1042-2016\_cx-signed.pdf, circ1043-2016\_cx-signed.pdf, circ1044-2016\_cx-signed.pdf and circ1045-2016\_cx-signed.pdf.

All Trade Associations /Chambers of Commerce and Members of Regional Advisory Committees are requested to publish the contents of the Circular and this Trade Notice among their Members Constituents.

  
[S.K.Singh]

Joint Commissioner (CCO)

F.No. IV/16-11/CCO/T/CE/2016

Date : 28.07.2016

Copy forwarded to :

1. As per mailing list for Trade and Department

Circular No. 1040/28/2016 - CX

F. No. 354/25/2016 - TRU (Pt.-I)  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Tax Research Unit

\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

Md. / Sr.

**Subject: Clarification on computation of exemption and eligibility and exemption limits and other related issues for small scale industries [SSI] exemption under Notification No. 8/2003-CE dated 1<sup>st</sup> March 2003 in respect manufacturer or principal manufacturer of articles of jewellery or parts of articles of jewellery or both -regarding.**


In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.

2. In the context of computation of exemption and eligibility and exemption limits and other related issues for small scale industries [SSI] exemption under Notification no. 8/2003-CE dated 1<sup>st</sup> March 2003 and other SSI issues, relating to manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act [hereinafter referred to as articles of jewellery] the Sub-Committee has made certain recommendations, which have been accepted by the Government. Accordingly, notwithstanding anything to the contrary provided in any other circular instructions, in respect of SSI exemption for manufacturers or principal manufacturers of articles of jewellery the following may be followed scrupulously:-

- i. Computation of Eligibility and Exemption limits for SSI exemption [Notification no. 8/2003-CE dated 1st March 2003] is to be done individually for each manufacturer or principal manufacturer, irrespective of the number of job workers employed by such manufacturer or principal manufacturer or the number of premises from which his job workers operate.
- ii. For computation of Eligibility and Exemption limits for SSI exemption the value of articles of jewellery exported [except those exported to Bhutan] will not be counted.
- iii. Similarly, for computation of Eligibility and Exemption limits for SSI exemption the value of traded articles of jewellery [on which appropriate excise duty, including nil duty, has already been paid] will not be included.
- iv. Further, in respect of jewellery manufactured out of jewellery or precious stones supplied by the manufacturer to retail customer, only the value addition [sum of cost of ~~additional material used~~ and labour charges/making charges charged by the ~~manufacturer or principal manufacturer~~] shall be taken into consideration for ~~computation of such limits~~.
- v. **Multiple manufacturers or principal manufacturers**, operating from the same premises and individually registered under State VAT on or before February 29, 2016, may be allowed separate central excise registrations. However, in such cases the value of clearances of all such manufacturers or principal manufacturers shall be clubbed together for determining the eligibility/exemption limits for the purposes of the small scale industries [SSI] excise duty exemption. Thus, if the clubbed together aggregate value of clearances of all such manufacturers or principal manufacturers during the preceding year is more than Rs. 15 crore then none of such manufacturers or principal manufacturers will be eligible for SSI exemption. Similarly, as and when the clubbed together aggregate value of clearances of such manufacturers or principal manufacturers in a financial year crosses Rs. 10 crore, all such manufacturers or principal manufacturers will be liable to pay excise duty on their clearances thereafter.

3. ~~3.~~ Hindi version will follow. Trade Notice/Public Notice may be issued on the above

4. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.

  
(Anurag Sehgal)

Under Secretary to the Government of India

Circular No. 1041/29/2016 - CX

F. No. 354/25/2016 – TRU (Pt.-1)  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Tax Research Unit  
\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

Madam / Sir,

**Subject: Guidelines for Excise Audit of Manufacturers / Principal Manufacturers of articles of jewellery or parts of articles of jewellery - regarding.**

**In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.**

2. In the context of Excise Audit of manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act [hereinafter referred to as articles of jewellery] the Sub-Committee has made certain recommendations, which have been accepted by the Government. Accordingly, notwithstanding anything to the contrary provided in any other circular/instructions, the following guidelines for conduct of excise audit of manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery, falling under heading 7113 may be followed compulsorily:-

- i. **No excise audit will be carried out for the first two years for manufacturers/principal manufacturers of articles of jewellery whose duty payment (cash plus credit) is less than Rs. 1 crore. However, after expiry of first two year period,-**
  - a) **Manufacturers/principal manufacturers of articles of jewellery paying duty below Rs. 50 lakh [cash plus credit], the proportion of units to be audited every year shall not exceed 5 per cent of total number of registered manufacturers/principal manufacturers of articles of jewellery, and selection of**

such assessee shall be done ~~with~~ the approval of Commissioner or an equivalent rank officer.

- b) Manufacturers/principal manufacturers of articles of jewellery whose duty payment (cash plus credit) is more than Rs. 50 lakh and less than Rs. 1 crore may be audited once in every five years;
- ii. Manufacturers/principal manufacturers of articles of jewellery whose duty payment (cash plus credit) is more than Rs. 1 crore and less than Rs. 3 crore may be audited once in every two years;
- iii. Manufacturers/principal manufacturers of articles of jewellery whose duty payment (cash plus credit) is above Rs. 3 crore may be audited every year.
- iv. Excise audit of manufacturers/principal manufacturers of articles of jewellery will be desk audit that is audit done in the office of jurisdictional central excise audit commissionerate. Moreover, such audit will under no circumstances involve any ~~physical~~ verification of stocks in the premises.
- v. ~~Any show cause notice~~ to be issued pursuant to such excise audit, irrespective of the ~~amount of duty demanded~~ shall be issued and adjudicated by an officer of the rank of Commissioner.

3. Except as herein provided, all existing circulars/instructions relating to central excise audit may also apply *mutatis mutandis* to the manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery, as the case may be.

4. Hindi version will follow. Trade Notice/Public Notice may be issued on the above lines.

5. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.



(Anurag Sehgal)

Under Secretary to the Government of India

Circular No. 1042/30/2016 - CX

F. No. 354/25/2016 – TRU (Pt.-I)

Government of India  
Ministry of Finance  
(Department of Revenue)  
Tax Research Unit  
\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

~~Value Added Tax~~ / Sir,

**Subject: Export related procedural simplifications - excise duty on articles of jewellery falling under heading 7113 - regarding**

In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.

2. In this context, pending finalisation of the procedure for exports, in consultations with the Department of Commerce and trade and industry, -

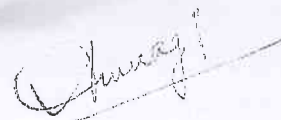
~~(1) There shall be no requirement for taking central excise registration by a manufacturer or principal manufacturer or a jeweller, who exports 100% of articles of jewellery manufactured by him or got manufactured by him on job work basis, subject to the following conditions that:~~

- 2) the manufacturer or principal manufacturer or a jeweller, as the case may be, gives a bank guarantee for excise duty payable of articles of jewellery [over and above the bank guarantee for customs duty on gold and VAT payable on articles of jewellery] with the nominated agency/authorised bank;

- b) in case of default in fulfilment of his export obligation, the manufacturer or principal manufacturer or a jeweller, as the case may be, shall take central excise registration;
- c) either the manufacturer or principal manufacturer or a jeweller, as the case may be, shall pay the excise duty on the articles of jewellery sold to the domestic buyers on first sale basis or the nominated agency/bank shall release bank guarantee equal to excise duty payable on the articles of jewellery [provided the customs duty on gold content in the jewellery and VAT payable on such articles of jewellery has been paid by the manufacturer or principal manufacturer or a jeweller or bank guarantee equivalent to that has been released by the nominated agency / authorised bank]; and
- d) in case there are no sales to domestic tariff area for subsequent return cycles, such unit will file nil return for such return cycles.

~~Exporters may continue to export articles of jewellery, as provided by the circular no. 11/2016-CX dated 21.03.2016, on self-declaration and submission of Letter of Undertaking (LUT) to customs without the need to get such LUT ratified by the central excise authorities, till the detailed procedures in this regard are put in place.~~

3. Hindi version will follow. Trade Notice/Public Notice may be issued on the above lines.
4. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.



(Anurag Sehgal)  
Under Secretary to the Government of India

**F. No. 354/25/2016 - TRU (Pt.-I)**  
**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Tax Research Unit**  
\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

MACE / SE.

**Subject: General procedures regarding excise duty on articles of jewellery or parts of articles of jewellery or both falling under heading 7113 –regarding**

In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.

2. In the above context, for manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act [hereinafter referred to as articles of jewellery], the Sub-Committee has made certain recommendations, which have been accepted by the Government and accordingly, it is hereby clarified that:

1. A manufacturer or principal manufacturer of articles of jewellery may also do trading of articles of jewellery from his central excise registered premises.
2. For a jeweller [above the SSI excise duty exemption limit]:
  - (a) in case his first sale invoices show excise duty separately, the same will have to be paid to the Government; and
  - (b) in case his sale invoices do not show separately the excise duty, the value for VAT will be treated as cum excise duty value [that is value for excise duty plus excise duty] and duty payable will have to be determined accordingly.



- iii. No excise duty will be payable on the ~~sale~~ of traded articles of jewellery [on which appropriate excise duty, including ~~ni. duty~~, has already been paid].
- iv. Records maintained for State VAT ~~and other~~ private records, showing details of inputs, stocks, manufactured goods, sold/exported goods, etc., as per the scheme opted by the jewellery manufacturer [Refer rule 12 of the Articles of Jewellery (Collection of Duty) Rules, 2016], will suffice for central excise purposes also.
- v. For articles of jewellery manufactured on job work basis, the procedure as prescribed in the Articles of Jewellery (Collection of Duty) Rules, 2016 is to be followed. Accordingly, the procedure prescribed for job work under notification No. 214/86-CE will not be applicable on manufacture of articles of jewellery on job work basis.
- vi. Repairs and alterations, which do not change the identity, character and use of the goods and do not result in a new item, is not "manufacturing" and will not attract excise duty.

**3** ~~How version will follow~~ Trade Notice/Public Notice may be issued on the above ~~lines~~.

4. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.



(Anurag Sehgal)

Under Secretary to the Government of India

Circular No. 1044/32/2016 - CX

**F. No. 354/25/2016 - TRU (Pt.-I)**  
**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Tax Research Unit**  
\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

Market No.

**Subject: Guidelines for issue of summons, visits, search, seizure, arrest and prosecution regarding manufacturers or principal manufacturers of articles of jewellery or parts of articles of jewellery or both- regarding**

In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.

2. In the context of visits, issue of summons, search, seizure, arrest and prosecution in respect of manufacturers or principal manufacturers of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act [hereinafter referred to as articles of jewellery] the Sub-Committee has made certain recommendations, which have been accepted by the Government. Accordingly, notwithstanding anything to the contrary provided in any other circular/instructions, the following guidelines for such actions in respect of manufacturers or principal manufacturers of articles of jewellery may be followed

- i. **No transit checks shall be carried out by the excise officials for checking movement of semi-finished or finished articles of jewellery.**
- ii. **Visits, search of the premises of a manufacturer or principal manufacturer of articles of jewellery, issue of summons, seizure, arrest and prosecution may be initiated only when there is a clear reason to believe that there is an act of evasion, formed at the level of Commissioner or an equivalent rank officer.**

- iii. Visits, search of the premises of a ~~manufacturer~~ or principal manufacturer of articles of jewellery, issue of ~~summons~~ ~~seizure~~, arrest and prosecution shall not be undertaken for:-
- issues relating to procedure or ~~compliance~~ related matters;
  - issues related to documents such as ~~invoices~~, registers; or
  - issues related to pure matters of ~~legal~~ interpretation.
- iv. Instances where visits, search of the premises of a manufacturer or principal manufacturer of articles of jewellery, issue of summons, seizure, arrest and prosecution may be undertaken,-
- where excise duty is collected but not deposited with the Government; or
  - where there is information to the satisfaction of an officer of the level of Commissioner or equivalent that there has been a substantial evasion of duty.
- v. Even if such actions are to be taken, the administration must ensure that it does not result in an unjustified targeting of certain persons. The administration must also ensure that visit or search, when justifiably taken, must not be taken against ~~retailers~~ ~~wholesalers~~ and must be taken only in respect of a manufacturer or a ~~principal manufacturer~~, and should not result in any disruption of business at the place of business or place of residence of such manufacturer or principal manufacturer.
- vi. **Summons in respect of evasion of excise duty on articles of jewellery may be issued only with the approval Commissioner or an equivalent rank officer.**
- vii. No visit to the premises of manufacturer of ~~principal manufacturer~~ shall be carried out except on the basis of specific intelligence and with the approval Commissioner or an equivalent rank officer.
- viii. In case of seizure, the seized goods must be given back immediately to the manufacturer or principal manufacturer under supratnama. Further, provisional release of the seized goods shall be given within three working days from the date of request seeking provisional release. The amount of security sought for such provisional release should be equal to the duty payable on the seized goods and not their value.
- ix. No visit, search and seizure may be resorted to in cases where the expected evasion of duty is less than Rs. 75 lakh. In such cases, the investigation of the case may be done under summons.
- ~~No arrest or prosecution for manufacturers or principal manufacturers of articles of jewellery shall be resorted to in cases where the duty evaded is less than Rs. 2~~  
~~lakh~~
5. **Except as herein provided, all existing circulars/instructions relating to issue of summons, visit or search, arrest and prosecution, in central excise, shall apply *mutatis***

*mutandis* to the manufacturers/principal manufacturers of articles of jewellery or parts of articles of jewellery, as the case may be, falling under heading 7113 of the Central Excise tariff Act.

6. Hindi version will follow. Trade Notice/Public Notice may be issued on the above lines.

7. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.



(Anurag Sehgal)

Under Secretary to the Government of India

Circular No. 1045/33/2016 - CX

F. No. 354/25/2016 - TRU (Pt.-I)

Government of India  
Ministry of Finance  
(Department of Revenue)  
Tax Research Unit

\*\*\*\*\*

New Delhi, the 26<sup>th</sup> July, 2016

To,

Principal Chief Commissioners / Chief Commissioners of Central Excise (All);  
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All);  
All Director Generals of Customs, Central Excise & Service Tax

Madam / Sir,

**Subject: Taxability of stock on February 29, 2016 - Excise duty imposition on articles of jewellery in the Budget 2016-17 - regarding**

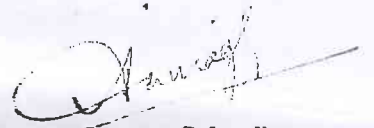
In this year's Budget, central excise duty of 1% without input and capital goods tax credit or 12.5% with credit was imposed on articles of jewellery falling under heading 7113 of the First Schedule to the Central Excise Tariff 1985. Subsequent to that, the Government had set up a Sub-Committee of the High Level Committee, headed by Dr. Ashok Lahiri to interact with Trade & Industry on issues relating to procedure and compliance relating to excise duty of articles of jewellery. The Sub-Committee has given its report on 23.06.2016, which has been accepted by the Government.

2. The Sub-Committee in its report has examined in detail excise duty liability on stock on 29<sup>th</sup> February, 2016 and has given its recommendations on the issue. Accordingly, it is hereby clarified that:

- i. All jewellery manufactured and removed, on or before February 29, 2016, from the premises of the job workers or any other premises where such articles of jewellery were manufactured and  
(a) lying at different premises (including branches) of the principal manufacturer, or  
(b) sent on approval to potential customers,  
will not be liable to excise duty. Furthermore, no stock declaration is required to be filed by a jeweller for this purpose with the jurisdictional central excise authorities.
- ii. For the stock lying, as on February 29, 2016, with the job worker or any other premises where articles of jewellery were manufactured [including finished articles of

jewellery as well as work in progress], the manufacturer or principal manufacturer, as the case may be, shall self-assess **excise** duty liability on such articles of jewellery or articles of jewellery manufactured **out of** such work in progress, received on and after 1<sup>st</sup> March, 2016, at the point of **first** sale of such articles of jewellery as per the Articles of Jewellery (Collection of **Duty**) Rules, 2016.

3. **Hindi version** will follow. Trade ~~Notice~~/Public Notice may be issued on the above lines.
4. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.



**(Anurag Sehgal)**

Under Secretary to the Government of India

**List of Nominations received from CCEs/Exim Club/VCCI/FSSI/IOC**

Sr. No	Name of the Nominee	Office Address & Telephone No.
	S/Shri	
1	Shri Vijay Shah, Joint Secretary	301, Vishva Mohini Complex, Subhanpura Main road, Vadodara(Mob.9375526729)
2	Shri Pravin A Patel, Past President	Federation of Small Scale Industries , 210-212, Palace Plaza, 2nd Floor, Lalbaug Road, Nr.Kashivishwanath Temple, Vadodara-390001 (0265-2433930), fax.0265-2438419
3	Shri Nilesh J Shukla	VCCI Commercial Complex, 73 GIDC Makarpura, Vadodara- 390010, 0265-2642291, 2636969)
4	Shri Mitra Saurav,	Finance Department, New Administration Building, Gujarat Refinery, Indian Oil Corporation Ltd. At & Po. Jawahar Nagar,Vadodara-391320 - 0265-2237204
5	Shri Janak Sheth	Federation of Gujarat Industries, FGI Business Centre, Gotri - Sevasi Road, Khanpur, Near Sevasi, Vadodara - 391 101, ph. 0265-2372901-02, FAX. 0265-2372904
6	Shri Chandrakant Shantilal Jariwala, President	Samruddhi, Makkai Pool,, Nanpur, Surat - 3950014 0261-3917777
7	Shri Rajeshkumar Karamshibhai Ravani, Co-Ordinator	Flat No. B-402, Four Seasons, Opp. Ginger Hotel, Piplod, Surat Ph. 9825145122
8	Shri Rakesh Chaudhary, Execulive Director	South Gujarat Textiles Exporters Association, Block No. 492 N.H. 8, Palsana-394315, Dist. Surat (02622-265146/64,9824752455
9	Shri Sunil Ijari	Office No. 8, Danudyog Shopping Centre, Opp. Hirvavan Garden, Piparia, Silvassa-396 230 (UT of Dadara & Nagar Haveli) Ph. 0260-2640504
10	Shri Ajeet Udavirsingh Yadav	10, 1st floor, Dan Udyog Shopping Centre Opp. Piparia Garden, Piparia, Silvassa-396230, Dadra & Nagar Haveli(U.T.)
11	Shri Kamlesh I Bhatt, Member	sarigam industries association, Shed No. C-1/614, GIDC Sarigam, Dist. Valsad, 0260-2780335
12	Shri Sharad Purohit	Daman Industries Associaton, DIA Complex, GDDIDC INDL. Estate, Somnath, daman-396 215, 0260-2242917, fax.0260-2240917
13	Shri Paresh M Patel,President	Enpee Industries,214/A, GIDC, Antalia, Bilimora (02634-282293)
14	Shri Yogesh Kabaria,	Vapi Industries Association,VIA House, Plot No.135, GIDC Indl. Estate, Vapi-396195,Valsad. (Mob:-09998081100)
15	Shri Jagdamba Prasad Chaturvedi	Small Scale Industries Association of Valsad,4-6,Saibaba Apt., Opp.Head P.O., Tithal Road, Valsad-396001 (Mob.9374939318)
16	Shri S.S.Rathi, National President	Federation of Associations of Small Industries of India,123, Vitthal Udyognagar, Vallabh Vidhyanager-388121, Anand(Gujarat) (Tel-02692-233125,

4433 ✓