

 केंद्रीय कर आयुक्त (अपील) O/O THE COMMISSIONER (APPEALS), CENTRAL TAX वस्तु एवं सेवा कर भवन GSII Building, 7 <sup>th</sup> Floor Near Polytechnic Ambavadi, Ahmedabad 380015 सतवाम जिल पोलिटैकनिक के पास आम्बावडी-अहमदाबाद-380015 079-26305065 टेलीफोन 079-26305136		
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क फाइल संख्या : File No : V2(WCS)1/AHD-III/2017-18

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-077-17-18

दिनांक Date : 28.08.2017 जारी करने की तारीख Date of Issue: 13-9-17

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :  
AHM-STX-003-ADC-AJS-055-16-17 दिनांक : 31.01.2017 से सृजित

Arising out of Order-in-Original: AHM-STX-003-ADC-AJS-055-16-17, Date: 31.01.2017  
Issued by: Additional Commissioner, Central Excise, Div: Gandhinagar,  
Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Upendra J. Patel

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

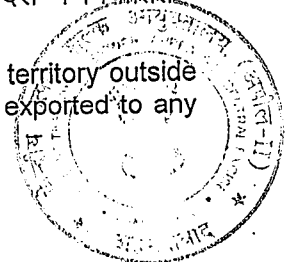
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.



- (ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।
- (C) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- णबी/35-इ के अंतर्गत:-

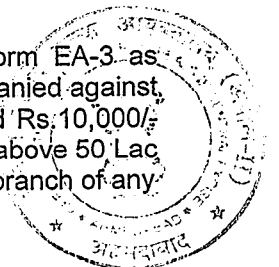
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 5 लाख या उससे कम है वहां रुपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 5 लाख या 50 लाख तक हो तो रुपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 50 लाख या उससे ज्यादा है वहां रुपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against, (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any



nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1988 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1998 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

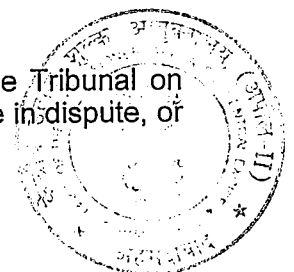
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

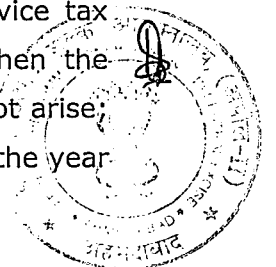


**ORDER-IN-ORIGINAL**

This appeal has been filed by M/s Upendra J Patel, 66, Shailja Greens, Near Shiv Ganga-1, Radhanpur Road, Mehsana (hereinafter referred to as the "appellant") against Order in Original No.AHM-STX-003-ADC-AJS-055-16-17 dated 31.01.2017 (hereinafter referred to as "the impugned order") passed by the Additional Commissioner of Central Excise, Ahmedabad-III (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, during scrutiny of records of the appellant while investigating evasion case relating to non-payment of service tax, it appeared that they were providing taxable services viz. "Work Contract services" to M/s GETCO, M/s UGVCL and not paying service tax; that they were liable to pay service tax on gross amount of Rs.2,16,63,944/- received during the period from 2008-09 to 2011-12 towards "Work Contract Services" provided during the said period and not discharged their service tax liability amounting to Rs.23,79,387/-. Therefore, a demand notice was issued for non-payment of service tax under the service category of "work contract service" which was confirmed by the Joint Commissioner vide his order dated 24.02.2015 with interest and also imposed penalties under Section 76, 77 and 78 the Finance Act, 1994 and Rule 7C of Service Tax Rule 1994. The appeal filed by the appellant was decided by the appellate authority vide OIA No.AHM-EXCUS-003-APP-046-14-15 dated 26.11.2015. Since the construction service rendered by the appellant to GETCO, UGVCL, ONGC and other primary health Government organization and availing exemption notification, the matter was remanded to the original adjudicating authority to re-examine the liability of tax applicable to the appellant. Accordingly, the adjudicating authority has decided the matter afresh, vide the impugned order, confirming the demand of Rs.7,34,882/- towards composition scheme under "Work Contract" for the said periods with interest. The adjudicating authority has also imposed penalty under Section 78, 77 (2) of the Finance Act 1994 (Act) and under Rule 7C or Service Tax Rules 1994.

3. Being aggrieved, the appellant had filed the present appeal on the grounds that they have provided work contract services to GECTO, UGVCL and ONGC and taxable value and service tax leviable thereof mentioned in the impugned order is incorrect; that the demand is not properly calculated by the adjudicating authority during the relevant period; that the service tax demanded was of Sub stations of GECTO/UGVCL to be used for electricity transmission which was exempted vide notification No.45/20110-ST. They further contended that the impugned order does not allow the composition scheme benefit; that as per Rule 3(3) of notification No.32/2007, filing intimation letter before paying service tax under composition scheme is not required; that in the instant case, when the payment of tax is under dispute, the question of filing option letter does not arise; that basic exemption under notification 06/2005-ST is available to them in the year



2007-08 and 2009-10. The demand is time barred as the allegation for invoking extended period is not applicable in the case; that there is no evasion of payment of tax and in the impugned order there is no findings which can allege that they have evaded tax; that penalty under Section 76, 77 and 78 is not applicable in their case as the appellant was under belief that the service provided to government organization were not liable for service tax, hence no tax is payable penalty no penalty can be demanded.

4. Personal Hearing in the matter was held on 22.08.2017. Shri Bhagyashree Bhatt and Shri Rinkal Patel, Chartered Accountants appeared for the same on behalf appellant and reiterated the grounds of appeal and submitted citations in support of their arguments.

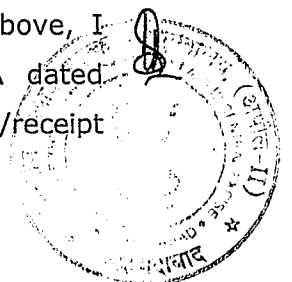
5. I have carefully gone through records of the case and submissions made by the appellant. The main issue to be decided in the matter is whether the services provided by the appellant to M/s GETCO, M/s UGVCL and others are chargeable to service tax under "work contract service" or otherwise.

6. I observe that the instant case is arising out of OIA No. AHM-EXCUS-003-APP-046-14-15 dated 26.11.2015 issued by the appellate authority, under which the appellate authority has remanded to the adjudicating authority to discuss the liability of service tax on following issues categorically.

- (i) Construction of building works to M/s GETCO, M/s UGVCL and road work to M/s UGVCL
- (ii) Construction road works to Mehsana Municipality
- (iii) Construction for primary health centre, staff quarters at Vadgam, Unnava and Palanpur for project implementation unit (ministry of Health, Gujarat Government).
- (iv) Construction of officer's room and other miscellaneous civil works to ONGC.

Vide the impugned order, the adjudicating authority has decided the issue categorically and confirmed demand of Rs.7,34,882/- out of demand notice issued amounting to Rs. 23,79,387/-pertains to the relevant period. While deciding the liability of said service tax, the adjudicating authority has held that [i] basic exemption under notification 06/2005-ST is not available to them in the year 2007-08 and 2009-10 as they have crossed the exemption limit; [ii] benefit under composition scheme is not eligible to them as they have not exercised option as envisage under the scheme.; and [ii] the exemption claimed by the appellant under notification No.45/2010-ST dated 20.07.2010 up to 21.06.2010 is not eligible to them as the notification exempts service tax on taxable services relating to transmission and distribution of electricity provided by a person to any other person, whereas in the instant case the appellant has provided construction/work contract service which cannot be equated with the transmission or distribution of electricity.

7. As regards issue relates to Small Scale Exemption at [i] above, I observe that this issue has already discussed by me in earlier OIA dated 26.11.2015 *supra*. In para 5.8 of the said OIA, it was held that the turnover/receipt



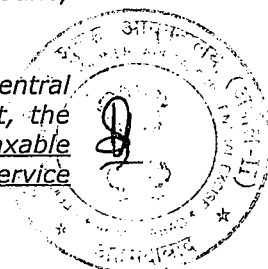
of taxable value of the appellant for the relevant year is more than the prescribed threshold exemption limit of Rs.10 lacs and uphold the decision of lower authority. Therefore, the argument of the appellant that basic exemption under notification 06/2005-ST is available to them in the year 2007-08 and 2009-10 is not tenable.

8. As regards the issue of benefit under composition scheme as mentioned at [ii] above. The adjudicating authority has denied the said benefit to the appellant as they have not exercised option as envisage under the scheme. The appellant contented that in the instant case, when the payment of tax is under dispute, the question of filing option letter does not arise as per Rule 3(3) of Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 (vide notification No.32/2007). I observe that as per the provisions of Rule 3(3) of the Rule, the service provider *shall exercise such option in respect of a works contract prior to payment of service tax in respect of the said works contract and the option so exercised shall be applicable for the entire works contract and shall not be withdrawn until the completion of the said works contract*. In the instant case, I find that the work contract service rendered by the appellant is a taxable service and the appellant is also aware of the fact that the turnover/receipt of taxable value of the appellant for the relevant year is more than the prescribed threshold exemption limit of Rs.10 lacs. In the circumstances, it is their obligation to exercise the option envisages under the Rule *supra* and gets registered with the department on such taxable service. The question of getting exemption from tax liability by availing other exemption notification etc comes thereafter. In the circumstances their argument in this respect that when the payment of tax is under dispute, the question of filing option letter does not arise is not correct and acceptable.

9. Finally, I take the issue relates to eligibility of exemption under notification 45/2010-ST dated 20.07.2010 referred to [iii] above. The appellant has contended that the service tax demanded by the adjudicating authority relates to services rendered to Sub stations of GECTO/UGVCL to be used for electricity transmission which was exempted under the said notification. The notification *ibid* states that:

*"Whereas, the Central Government is satisfied that a practice was generally prevalent regarding levy of service tax (including non-levy thereof), under section 66 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as 'the Finance Act'), on all taxable services relating to transmission and distribution of electricity provided by a person (hereinafter called 'the service provider') to any other person (hereinafter called 'the service receiver'), and that all such services were liable to service tax under the said Finance Act, which were not being levied according to the said practice during the period up to 26<sup>th</sup> day of February, 2010 for all taxable services relating to transmission of electricity, and the period up to 21<sup>st</sup> day of June, 2010 for all taxable services relating to distribution of electricity;*

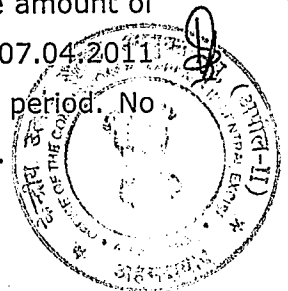
*Now, therefore, in exercise of the powers conferred by section 11C of the Central Excise Act, 1944 (1 of 1944), read with section 83 of the said Finance Act, the Central Government hereby directs that the service tax payable on said taxable services relating to transmission and distribution of electricity provided by the service*



*provider to the service receiver, which was not being levied in accordance with the said practice, shall not be required to be paid in respect of the said taxable services relating to transmission and distribution of electricity during the aforesaid period. "*

From the above, I observe that the notification supra the service tax payable on all taxable services relating transmission and distribution of electricity provided by a person (in the instant case M/s GETCO/UGVCL) prior to 21.06.2010. The said notification makes it clear that service availed in relates to transmission and distribution of electricity provided by the service provider is exempted from payment of service tax. In the instant case, the appellant has rendered "work contract service" to M/s GETCO/UGVCL who in turn further utilized in relation to transmission and distribution of electricity which is not disputed. In the circumstances, I do not find any merit in the contention of the adjudicating authority that the work contract service provided by the appellant cannot be equated with the transmission or distribution of electricity. Further, the case laws cited by the appellant in case of M/s Kedar Cosntruction [2014 (11) TMI 336-CESTAT Mum] and 2014 (7) TMI 936-CESTAT Chennai] are squarely applicable to the instant case. It has been held in the said decisions that taxable service rendered in relation to transmission/distribution of electricity would be eligible for the benefit of exemption under the said notification up to 21.06.2010. In view of above discussion and applying the ratio of decision *supra*, I hold that the taxable service rendered by the appellant to M/s GETCO/UGVCL in connection with transmission and distribution of electricity is not liable for service tax for the period up to 21.06.2010. The demand pertains to period after 21.06.2010 is sustainable with interest. The appellant argued that the demand of Rs.7,15,949/- not properly calculated by the adjudicating authority. Since the appellant has not furnished any supporting evidence/documents to their argument, I do not find any merit in this regard.

10. As regards imposition of penalty, I observe that the adjudicating authority has imposed penalty of Rs.10,000/- under Section 77(1)(a) of the Act for failure to get registration under "Work Contract Service"; Rs.10,000/- under 77 (2) of the Act for failure to self assessment of tax liability; Rs.7,15,949/- (up to the period 07.04.2011) and Rs.9,466/- for remaining period under Section 78 of the Act for non-payment of service tax with suppressing the facts from the department and under Rule 7C of Service Tax Rules, 1994 for failure to furnish ST-3 returns. Looking into the facts and circumstances of the case discussed above, the appellant is liable for penalty under Section 77 (1) (a), 77(2) and 78 of the Act and under Rule 7C rules is correct and proper. Therefore, I uphold the same. However, the quantum of penalty imposed under Section 78 of the Act is required to be reduced as the demand up to the period of 21.06.2010 is allowed. Therefore, the amount of penalty under Section 78 of the Act for the period from 22.06.2010 to 07.04.2011 is reduced to the service tax equal to the demand exists for the said period. No interference is required as regards penalty imposed for remaining period.



11. In view of above discussion, I allow the appeal partly. The appeal stands disposed of accordingly.

*उमा शंकर*

(उमा शंकर)

आयुक्त (अपील्स)

28/08/2017

Attested

*28/8/17*  
(Mohan V.V.)

Superintendent (Appeal-I)  
Central Excise, Ahmedabad

BY R.P.A.D

To,  
M/s Upendra J Patel,  
66, Shailja Greens, Near Shiv Ganga-1,  
Radhanpur Road, Mehsana

1. The Chief Commissioner, Central Excise Zone, Ahmedabad.
2. The Commissioner, Central Excise, Gandhinagar
3. The Addl./Joint Commissioner, (Systems), Central Excise, Gandhinagar
4. The Addl. Commissioner, Central Excise, Gandhinagar.
5. The Dy. / Asstt. Commissioner, Central Excise, Division- Mehsana
- ✓ 6. Guard file.
7. P.A file.

