
 <p>केंद्रीय कर आयुक्त (अपील)</p> <p>O/O THE COMMISSIONER (APPEALS), CENTRAL TAX</p> <p>वस्तु एवं सेवा कर भवन सातवीं मंजिल, पोलिटैक्निक के पास अम्बावाडी, अहमदाबाद-380015</p> <p>079-26305065</p>		 <p>GST Building, 7th Floor, Near Polytechnic, Ambavadi, Ahmedabad- 380015</p> <p>टेलीफैक्स : 079-26305136</p>
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क फाइल संख्या : File No : V2(WCS)3,4,21,22,23,24,25,28,31/GNR/2017-18 /11/14 to 1435
&V2(WCS)3,7,8,15,24,25/STC-III/17-18

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-097 to 111-17-18**

दिनांक Date : **25.09.2017** जारी करने की तारीख Date of Issue: 3-10-17

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 :
47/Ref/ST/AC/217-18 दिनांक : 29.05.2017 से सृजित

Arising out of Order-in-Original: 47,07,45,41,40,43,48,46/Ref/ST/AC/217-18,
&176,197,202,200,201,204,188/Ref/ST/AC/2016-17 Issued by: Assistant
Commissioner, Central Excise, Div: Gandhinagar, Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Sardar Sarovar Narmada Nigam Ltd

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, 4th 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.

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(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 इ.ए-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- ए0बी/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 न्यायाधिकरण 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 रुप 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

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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 अनुसूचि-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, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 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 हैं

- (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 अर्जों 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।



ORDER-IN-APPEAL

This order arises out of 15 appeals filed by M/s. Sardar Sarovar Narmada Nigam Ltd. having different locations (in short 'appellant') against O.I.O. Nos. (in short 'impugned orders') passed by the Assistant Commissioner, Service Tax Division, Gandhinagar (in short 'adjudicating authority') as detailed below:

Sr. No.	O.I.O.No. and Date.	Refund claimed (Rs.)	Refund rejected (Rs.)	Location of Appellant.	Appeal No.
1	176/Ref/ST/AC/2016-17 dtd.09.02.2017	1,17,125	35,591	Kadi	3/STC-III/2017-18
2	197/Ref/ST/AC/2016-17 dtd.27.03.2017	31,33,680	31,33,680	Tharad	8/STC-III/2017-18
3	202/Ref/ST/AC/2016-17 dtd.31.03.2017	1,49,47,961	62,28,409	Chasanama	15/STC-III/2017-18
4	200/Ref/ST/AC/2016-17 dtd.31.03.2017	39,84,676	18,22,256	Harij	24/STC-III/2017-18
5	201/Ref/ST/AC/2016-17 dtd.31.03.2017	1,23,30,842	38,68,044	Patan	25/STC-III/2017-18
6	07/Ref/ST/AC/2017-18 dtd.17.05.2017	4,91,518	3,83,386	Chanasma	3/GNR/2017-18
7	204/Ref/ST/AC/2016-17 dtd.31.03.2017	3,14,413	2,49,390	Mehsana	4/GNR/2017-18
8	47/Ref/ST/AC/2017-18 dtd.02.06.2017	43,08,600	5,29,078	Mehsana	21/GNR/2017-18
9	45/Ref/ST/AC/2017-18 dtd.02.06.2017	2,77,40,946	2,05,61,990	Radhanpur	22/GNR/2017-18
10	41/Ref/ST/AC/2017-18 dtd.02.06.2017	60,12,236	10,41,552	Gandhinagar	23/GNR/2017-18
11	40/Ref/ST/AC/2017-18 dtd.02.06.2017	61,82,171	9,78,935	Mehsana	24/GNR/2017-18
12	43/Ref/ST/AC/2017-18 dtd.29.05.2017	1,08,70,939	18,20,296	Radhanpur	25/GNR/2017-18
13	48/Ref/ST/AC/2017-18 dtd.29.05.2017	1,60,26,286	63,62,018	Radhanpur	28/GNR/2017-18
14	46/Ref/ST/AC/2017-18 dtd.29.05.2017	62,71,882	43,04,781	Radhanpur	31/GNR/2017-18
15	188/Ref/ST/AC/2016-17 dtd.09.03.2017	3,09,81,925	90,43,613	Gandhinagar	7/STC/2017-18

2. Briefly stated that the appellant, being Govt. of Gujarat owned limited company filed 15 refund claims of service tax on 'Works Contract Service' paid under partially Reverse Charge Mechanism'(in short 'RCM') obtained from non-body corporate firms during the period June-2012 to October-2014, in terms of Section 101 of the Finance Act, 2016 which provided that no service tax shall be levied or collected during the period from 01.07.2012 to 29.01.2014(both days inclusive) in respect of taxable services provided to govt. authority. During the course of scrutiny of subject refund claims, interalia, it was observed that the appellant had also applied for refund of duty and interest paid under 'Voluntary Compliance Encouragement Scheme, 2013' (in short 'VCES'). Hence, after issue of deficiency memos, its compliance by the appellant and following principle of natural justice, the adjudicating authority vide impugned orders rejected the amount paid under VCES out of the total amount claimed as refund as stated in above table.

3. Aggrieved with the impugned order, the appellant has filed the present appeal wherein, interalia, submitted that:

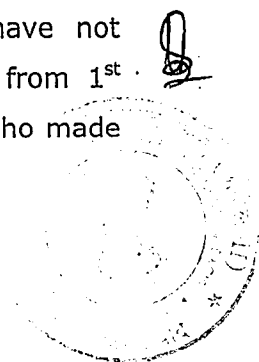
- (a) the adjudicating authority has erred in taking shelter of Section 109 of the Finance Act, 1994, pertaining to VCES and holding ineligible for refund of amount paid there under.
- (b) the adjudicating authority has failed to appreciate that they have paid tax in terms of Section 66B of the Act and that Section 101 of the Act overrode the VCES provisions.
- (c) Section 101 of the Act does not place any restriction on refund of amount paid under VCES.
- (d) the adjudicating authority has erred in interpreting the newly introduced Section 101 of the Act stating that there is no provision to grant refund of interest paid on account of delayed service tax payment.

4. Personal hearing in the matter was held on 07.09.2017 and 18.09.2017. Shri Yash Shah and Vedant Rawal, both Chartered Accountants, appeared on behalf of the appellant and reiterated the ground of appeals.

5. I have carefully gone through the appeal memorandums, submission made at the time of personal hearing and evidences available on records. I find that the main issue to be decided is whether the amount paid under VCES is eligible for refund in terms of amendment made in Section 101 of the Finance Act, 2016 retrospectively. Since the issue involved is identical in all the 15 appeals, I proceed to decide the case on merits by a common order.

6. First, I find that the subject appeals mentioned at Sr.No. 9, 13 and 14 in above table is hit by limitation of 1, 3 and 1 days respectively in terms of provisions contained in Section 35(1) of the Central Excise Act, 1944. No application or request is made for condonation of said delay either way by the appellant i.e oral or written at any point of time. However, I condone the said delay of 1, 3 and 1 days in terms of powers vested in me vide proviso to Section 35(1)ibid in the interest of justice:

7. Prima facie, I find that the appellant is a govt. authority and service receiver and had assigned 'works contract service' to various contractors for construction of canals/repair and maintenance. They had paid service tax on said 'works contract service' under partial reverse charge mechanism. By virtue of introduction of Section 101 in the Finance Act, 2016, which received assent of the President on 14.05.2016, exempted payment of service tax during 01.07.2012 to 29.01.2014(both days inclusive), notwithstanding anything contained in Section 66Bibid. Accordingly, the appellant filed said refund claims for service tax paid during the period June-2012 to October-2014 under RCM. These refund claims also included the amount paid under VCES by the appellant. The adjudicating authority rejected refund claim in respect of amount paid under VCES only. In this regard, I find that the VCES (vide Section 104 to 114 of the Finance Act, 2013) was introduced in the Budget 2013-14 to provide one time amnesty by way of (i) waiver of interest and penalty; and (ii) immunity from prosecution, to the Defaulters i.e. stop filers, non-filers or non-registrants or service providers (who have not disclosed true liability in the returns filed by them during the period from 1st October, 2007 to 31st December, 2012 and not paid as on 01.03.2013), who made



a truthful declaration of all his pending 'tax dues' and pay the same as provided in the scheme. Accordingly, the appellant filed declaration under Section 107(1) and paid tax dues with interest as provided in the scheme. It implies that the appellant had not paid any 'tax dues' payable under Section 73A till 01.03.2013. Further, it also implies that the appellant must have read the VCES, understood the provisions and filed declaration under Section 107(1) knowing that they were defaulter and will get immunity from interest, penalty and prosecution and accordingly made declaration of all their pending tax dues and paid it. **It was also made clear in Section 109 that any amount paid in pursuance of a declaration made under Section 107(1) shall not be refundable under any circumstances.**


In case of Commissioner of Service Tax Vs. Parijat Vyapar Pvt. Ltd. as reported in 2016(41) STR-809(Cal.), the Hon'ble High Court has declined to extend the time limit noting that "Courts have no power to extend said time frame". Therefore, in view of the provisions of Section 109, refund cannot be allowed.

As stated above, no refund shall be granted under any circumstances in pursuance of declaration made under Section 107(1)ibid. So, I do not find anything contrary to the findings of the adjudicating authority.

8. In view of the above discussion and findings, I reject the appeals filed by the appellant and uphold the impugned orders.

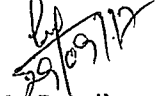
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeals filed by the appellant stands disposed of in above terms.


(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Attested:


(B.A. Patel)
Supdt.(Appeals)
Central Tax, Ahmedabad.

BY SPEED POST TO:

1	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer,N.P. Canal Division 4/3, Narmada Colony, Nani-Kadi Road,Kadi-382715(Gujarat).	9	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, KBC Division 1/1, Opp. Narmada Colony, Mehsana Highway, Radhanpur.
2	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer, KBC Dn.3/1 Division No.3/1, Gurukrupa, Near Bus Stand, Tharad (Banaskantha)	10	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer, N.P. Main Canal Division-2, New Sachivalaya, Block No.9, 8 th Floor, Gandhinagar-382010.
3	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer, KBC Division No.1/5, Narmada Vasahat Colony, Chanasama-384220 .	11	M/s Sardar Sarovar Narmada Nigam Ltd., KBC Division 2/5, Opp. Govt. Rest House, Kandla Road, Radhanpur (Gujarat).
4	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer, N.P.Canal Division No.3,Chanasama-384220.	12	M/s Sardar Sarovar Narmada Nigam Ltd.,Executive Engineer, N.P. Canal Division 24, Adm. Block No.4, Mehsana Highway Road, Radhanpur



5	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, N.P. Main Canal Division no.19, Narmada Colony, Jaksa Road, Harij-382240 (Gujarat).	13	M/s Sardar Sarovar Narmada Nigam Ltd., Superintending Engineer, Elec. & Mech. Circle, Block No.12, 9 th Floor, New Sachivalaya, Gandhinagar-(Gujarat).
6	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, N.P. Main Canal Division no.20, Saraswati Project Colony, Behind Railway Station, Patan(Gujarat).	14	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, KBC Division 2/2, Narmada Office Complex, Mehsana Highway Road, Radhanpur -(Gujarat).
7	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, Division 4/4, Congress Bhavan, 1 st Floor, Near Post Office, Mehsana-(Guj).	15	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, N.P. Canal Division 18, Jal Bhavan, Near RTO Circle, Mehsana-(Gujarat).
8	M/s Sardar Sarovar Narmada Nigam Ltd., Executive Engineer, S.B. Canal Division 1/3, Narmada Vasahat, Nani-Kadi Road, Kadi(Gujarat).		

Copy to:-

- (1) The Chief Commissioner, Central Tax, Ahmedabad Zone.
- (2) The Commissioner, Central Tax, Gandhinagar(RRA Section).
- (3) The Assistant Commissioner, Central Tax Division , Gandhinagar.
- (4) The Assistant Commissioner, Central Tax Division, Mehsana.
- (5) The Assistant Commissioner, Central Tax Division, Palanpur.
- (6) The Assistant Commissioner, Central tax Division, Kadi.
- (7) The Asstt. Commissioner(System), Central Tax HQ, Gandhinagar
(for uploading OIA on website)
- ✓ (8) Guard file
- (9) P.A. file.
- (10) Individual file.

