
 सत्यमेव जयते	केंद्रीय कर आयुक्त (अपील)	
	O/O THE COMMISSIONER (APPEALS), CENTRAL TAX, वस्तु एवं सेवा कर भवन, सातवीं मंजिल, पॉलिटेक्निक के पास, आम्बावाडी, अहमदाबाद-380015	
079-26305065	टेलीफैक्स : 079-26305136	

क फाइल संख्या : File No : V2/27/RA/GNR/2018-19 / 10624 to 10633

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-213-18-19

दिनांक Date : 29-03-2019 जारी करने की तारीख Date of Issue:

17/05/2019

C. file

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 : 10/AC/CGST/18-19
दिनांक : 25-05-2018 से सृजित

Arising out of Order-in-Original: 10/AC/CGST/18-19, Date: 25-05-2018 Issued by:
Assistant Commissioner, CGST, Div: Kadi, Gandhinagar Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Anand Healthcare Ltd

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

1. Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, 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 हों 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.

घ 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- 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 दूसरा मंजिल, बहुमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 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 इए-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 रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 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 पढी 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 रू.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 35F के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 83 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:

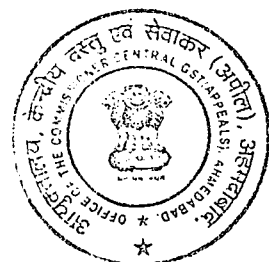
- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ 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."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.

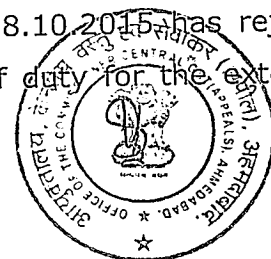


ORDER-IN-APPEAL

This appeal has been by the Assistant Commissioner of CGST & CEx, Kalol Division, Gandhinagar Commissionerate (*hereinafter referred to as 'the department'*) against the Order-in-Original No.10/AC/CGST/18-19 dated 30.05.2018 (*hereinafter referred to as "the impugned order"*) passed by the Assistant Commissioner of Central GST, Kadi Division, Gandhinagar (*hereinafter referred to as "the adjudicating authority"*) in respect of M/s Anand Healthcare Ltd, Plot No.1156/1, Santej, Taluka-Kalol, Dist Gandhinagar [*hereinafter referred to as "the respondent"*]

2. Briefly stated, the respondent was engaged in the manufacture of P.P. Medicines falling under chapter sub-heading 3003 of the first schedule to the Central Excise Tariff Act, 1985 (CETA, 1985). They were availing value based SSI exemption up to clearance value of Rs.100 Lakhs under Notification No. 08/2003 dated 01/03/2003 (as amended) (*hereinafter referred to as the 'SSI notification'*) for clearance of its own goods, whereas the goods manufactured for loan licensees under various brand names not belonging to the appellant, was cleared on payment of Central Excise duty @ 16% from the first clearance in a financial year. The factory of the appellant was falling within '**rural area**', as defined in paragraph 4 of the SSI notification. The exemption contained in the SSI notification did not apply to specified goods bearing a brand name or trade name whether registered or not, of another person, except in cases where such branded specified goods were manufactured in a factory located in a '**rural area**'. It appeared that the respondent was liable to take into account also the value of branded goods for the purpose of determining the exemption limit of aggregate of first clearance value not exceeding 100 Lakhs Rupees made on or after 1st April in a financial year and also for the purpose of determining the aggregate value of clearances of all excisable goods for home consumption by a manufacturer from one or more factories, or from a factory by one or more manufacturers not exceeding 400 Lakhs Rupees in the preceding financial year. As the respondent had failed to add the value of branded goods for the purpose of determining the said aggregate values of clearances in a financial year as well as the preceding financial year, a show cause notice dated 14.08.2006, covering the period from 2001-02 to 2005-06, for denying the benefit of SSI notification and demanding Rs.31,49,198/- with interest and also for imposition of penalty under Section 11 AC of the Central Excise Act, 1944 was issued.

2.1 Meanwhile, in an identical matter in respect of M/s Rhombus Pharma Pvt Ltd, Commissioner, Central Excise, Ahmedabad-II, vide OIO dated 20.04.2007 had dropped the proceedings initiated by the show cause notices as time barred as no suppression was proved. Since the department has filed an appeal before CESTAT, the above said show cause notice dated 14.08.2006 was transferred into call book. However, the said show cause notice was retrieved from call book on 28.09.2009. The CESTAT, vide order No.A/11397-11397/2015 dated 08.10.2015 has rejected the department appeal and concluded that the demand of duty for the extended



period of limitation cannot be sustained and uphold the duty with interest for the normal period of limitation.

2.2 In view of above referred CESTAT's order dated 08.10.2015 and CESTAT's order No.A/1330134/2009 dated 07.01.2009, in case of Pharmanza India, wherein it has held that the duty already paid on branded goods are required to be adjusted against the duty demanded from the assessee and directed for re-quantification of such duty, the adjudicating authority has decided the show cause notice dated 14.08.2006, vide impugned order by dropping the demand of Rs.19,89,099/- as time barred and confirmed the demand of Rs.11,60,099/- pertaining to normal period. A penalty of Rs.50,000/- was also imposed on the respondent.

3. Being aggrieved, the department has filed the instant appeal mainly on the grounds that the adjudicating authority while passing the impugned order has committed error in re-quantification of the demand in much as the adjudicating authority has not given any basis on which the said demand has been re-quantified; that the impugned order does not contain any detailed calculation for the amount confirmed and adjusted and serve to be remanded back to the adjudicating authority with a direction to go through the entire records and decide the issue afresh.

3. Personal hearing in the appeal was granted on 19.11.2018, 12.12.2018, 18.01.2019. However, the respondent has not appeared for the same.

4. In respect of the said impugned order passed by the adjudicating authority, I further find that the respondent had filed an appeal before me, vide appeal No.121/GNR/18-19, and the said appeal was decided by me vide OIA No.OIA-EXCUS-003-106-18-19 dated 10.10.2018. The said appeal was remanded to the adjudicating authority to decide the issue afresh, as has been observed/directed by the Hon'ble CESTAT vide its order supra. The gist of the said decision is as under:

"4. I have gone through the facts of the case and submissions made in the appeal memorandum. On perusal of records, I observe that the instant issue arises due to CESTAT's Order No. A/11505-11506/2015 dated 02/09/2015 in case of M/s Kosha Laboratories vs Commissioner of Central Excise, Ahmedabad-III and the various OIA passed by the Commissioner (Appeals), by remanding the case to original adjudicating authority for deciding the case according to the said CESTAT order. The operative part of CESTAT's is reproduced as follows:

"6. We find that the Tribunal in the case of Pharmanza (India) (supra) on the identical situation observed that the duty paid on the branded goods is more than duty now being demanded, should neutralize entire demand required to be verified and matter was remanded. The relevant portion of the said decision is reproduced below:-

3. Learned advocate has assailed the impugned orders on limitation as also on merit. As regards limitation, he submits that the reasoning adopted by Commissioner that the appellants has suppressed the fact that their factory was located in rural area, cannot be upheld inasmuch as the said fact is not capable of being suppressed. Revenue was very well aware of location of their factory and as such, it cannot be said that there was any suppression on their part. Arguing on merit, learned advocate has drawn our attention to the earlier order passed by the Tribunal in case of M/s. Kline Chemicals P. Ltd. (Order No. A/1460/WZB/AHD/2008, dt. 29-7-08), [2009 (237) E.



405 (T)] wherein after taking note of the Larger Bench decision of the Tribunal in case of CCE, Coimbatore v. M/s. Marutham Textiles (P) Ltd., 2003 (153) E.L.T. 219 (Tri.-LB), it was held that the duty paid on the clearances, which the Revenue has contended to be exempted, should be considered as deposit and said duty is required to be adjusted against the duty now being demanded from the appellant.

4. By following the ratio of above decision, we agree with the learned advocate. Admittedly, the branded goods have been cleared on payment of duty, which according to Revenue should not have the paid duty. As such, duty already paid on such branded goods is required to be adjusted against the duty now being demanded from the appellant. It is the appellant's contention that the duty paid on the branded goods is much more than the duty now being demanded and would neutralize the entire demand, and is required to be verified. For the said purpose, we remand the matter to the original adjudicating authority. We also find favour with the appellant's plea of limitation, we direct the Commissioner that such re-quantification exercise is to be done only for the period within limitation.

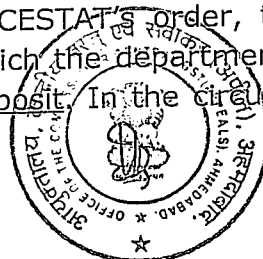
5. Both the appeals are disposed off in above manner

7. In the case of Pharmanza (India) (supra), the Tribunal dropped the demand for the extended period of limitation on the identical situation. Hence, we do not find any merit in the appeal filed by the revenue. As there is no suppression of fact, penalty imposed under Section 11AC cannot be sustained.

8. In view of the above discussion, we remand the matter to Adjudicating Authority to examine whether the duty being demanded upheld by Commissioner (Appeals) would be neutralized against the amount of duty paid by them. The appeal filed by revenue is rejected. The appeal filed by the assessee is disposed of in above terms."

5. I observe that the adjudicating authority has decided the instant issue on the basis of CESTAT's above referred order and dropped the demand of Rs. 19,89,099/- which was demanded by invoking the extended period upto 07.08.2005 and confirmed the demand of Rs.11,60,099/- for the period of normal period from 08.08.2005 to March 2006. The adjudicating has further held that the appellant is not entitled for adjustment of any amount as they have already crossed the exemption limit on 07.08.2005. The appellant has contended that the order of the adjudicating authority is not correct and not as per guidelines of the above referred CESTAT's order.

6. The contention of the appellant appears to be correct and acceptable, according to the CESTAT's order *supra*. On perusal of the impugned order, I observe that the adjudicating authority has not allowed adjustment of any duty for the clearances upto 07.08.2005 (i.e the date on which the threshold exemption limit was crossed) during the limitation period of 2005-06 and confirmed duty without considering the duty payment made by the appellant from April 2005. The Hon'ble CESTAT has clearly held that "duty paid on the clearances, which the Revenue has contended to be exempted, should be considered as deposit and the said duty is required to be adjusted against the duty now being demanded from the appellant" and such re-quantification exercise is to be done only for the period within limitation. In the instant case, the appellant has crossed the threshold exemption limit of Rs. One crore on 07.08.2005. Accordingly, no duty was required to be paid by the appellant upto 07.08.2005 and from 08.08. 2005 onwards, they were required to pay duty on their own clearances as well as those of the Loan Licensee. However, the appellant had discharged duty in respect of clearance of Loan Licensee from April 2005 onwards and as per Hon'ble CESTAT's order, the duty which has already been paid on such clearances, which the department has contended to be exempted, should be considered as deposit. In the circumstances, whatever



duty has already been paid by the appellant from April 2005 to till crossing the threshold limit should be taken into consideration while adjusting the duty. The appellant has submitted that upto July 2005 of the said limitation period, they had already paid an amount of Rs.11,48,856/- which is more than the duty confirmed by the adjudicating authority. In the circumstances, no demand of duty exists for the relevant period of limitation.

8. In view of above discussion, I am of the opinion that the matter needs to be verified by the adjudicating authority according to the duty particulars paid by the appellant from April 2005 onwards and adjustment needs to be made accordingly, as has been observed supra. Therefore, I remand the case to the adjudicating authority, in view of foregoing discussions.

9. Further, as regards imposition of penalty, I observe that the adjudicating authority has imposed penalty of Rs.50,000/- under Rule 25 of Central Excise Rules, 2002. Since, the issue involved in the appeal is under litigation since 2005, I do not find any merit to impose any penalty in the matter. Therefore, the penalty imposed is set aside.

5. Since the appeal filed by the respondent, covering the issue involved in the instant appeal filed by the department, has already been decided by way of remand, vide OIA supra, this appeal also needs to be remanded. Accordingly, I remand the case to the adjudicating authority to decide the issue along with the appeal mentioned above.

8. In views of above, I allow the appeal filed by the department by way of remand. The appeal stands disposed of in above terms.

U. Sh. K.

(उमा शंकर)
प्रधान आयुक्त (अपील्स)
Date : 3.2.2019

Attested

Mohan V.V.
(Mohan V.V)
Superintendent (Appeal)
Central Excise, Ahmedabad

BY R.P.A.D.

To,
M/s Anand Healthcare Ltd,
Plot No.1156/1, Santej,
Ta-Kalol, Dist Gandhinagar

Copy to:

1. The Chief Commissioner of Central GST Zone, Ahmedabad.
2. The Commissioner of Central GST, Gandhinagar.
3. The Additional Commissioner(Systems) Central GST, Gandhinagar
4. The A.C. / D.C., Central Excise Division: Kalol, Gandhinagar
5. Guard file
6. P. A.

