
	केन्द्रीय कर आयुक्त (अपील)	
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX	वस्तु एवं सेवा	GST Building, 7 th Floor
सत्यमेव जयते	कर भवन	Near Polytechnic
सातवीं मंजिल, पोलिटिकलिक के पास	आम्बावाडी, अहमदाबाद-380015	Ambavadi, Ahmedabad-380015
079-26305065	टेलिफैक्स: 079-26305136	

क फाइल संख्या : File No : **V2/131&133/GNR/2017-18**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-055 & 56-18-19**

दिनांक Date : **31.07.2018** जारी करने की तारीख Date of Issue:

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-CEX-003-AC-019-2018** दिनांक : **05.01.2018** से सृजित

Arising out of Order-in-Original: **AHM-CEX-003-AC-18&019-2018**, Date: **05.01.2018**
Issued by: Assistant Commissioner, Service Tax, Div:Kalol, Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

M/s. Gujarat Energy Transmission

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.



- (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- ण0बी/35-इ के अंतर्गत:-

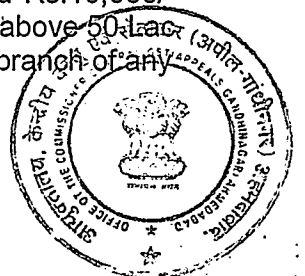
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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 रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग 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 वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखाकित 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 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 (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1988 की धारा 39F के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1998 की धारा 63 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 रूपय 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 अर्ज़ी 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,

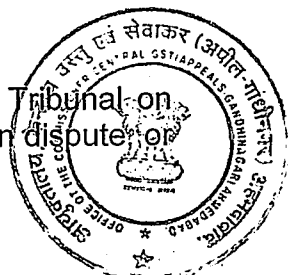
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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-APPEAL

Vide this Order-in-Appeal, the below mentioned appeals are being decided viz.

Sr. No.	Name of the appellant	Impugned OIO No. & date and passed by	Appeal No.
1	M/s. Gujarat Energy Transmission Corporation Limited, 400 KV Sub Station, Soja Transmission Division, Soja, Dist. Gandhinagar, Gujarat- 380735.	AHM-CEX-003-AC-019-2018 dated 5.1.2018, passed by Assistant Commissioner, CGST, Kalol Division, Gandhinagar Commissionerate.	V2/131/GNR/2017-18
2	M/s. Gujarat Energy Transmission Corporation Limited, Chhatral Transmission Division, GIDC, Chhatral, Kalol, Dist. Gandhinagar- 382 729.	AHM-CEX-003-AC-018-2018 dated 5.1.2018, passed by Assistant Commissioner, CGST, Kalol Division, Gandhinagar Commissionerate.	V2/133/GNR/2017-18

2. The facts, briefly are that during the course of audit, it was noticed that the aforementioned appellants have been deducting/recovering amounts of penalty for non completion of work in time i.e. they were making lesser payment to the contractors as compared to their contractual obligations, which resulted in income receipts for the appellant. Show cause notices were therefore, issued to the appellants asking them to discharge service tax since the income earned by deducting amounts of penalty was a declared service in terms of 66E(e) of the Finance Act, 1994. The notice also proposed recovery of interest and further proposed penalty on the appellants under sections 76, 77 and 78 of the Finance Act, 1994.

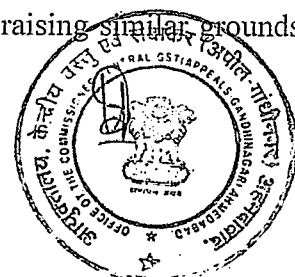
3. Vide the aforementioned impugned OIOs, the adjudicating authority held as follows:

- [a] that the appellants had deducted penalties from their contractors which has been accepted by the appellants;
- [b] declared service has to be treated as service for the purpose of the Finance Act, 1994 vide section 65B(44) being the definition of service;
- [c] that section 66E(e) indicate a basic structure- a request to refrain/tolerate/do and a corresponding agreement to oblige; that the person making a request is the service receiver and the person agreeing to oblige is the service provider;
- [d] that in the instant case the terms and condition of the contract had conditions to deduct an amount as penalty in lieu of failure of contractor to deliver the materials ordered/complete execution of works within stipulated time;
- [e] that the transaction of the appellant agreeing to the obligation of tolerating an act on the part of the contractor for payment of a sum will be covered as declared service;
- [f] that the service provided by the appellant to its contractor is not excluded from the definition of service and will be covered under section 66E(e);
- [g] that the appellant does not fall in any category as provided under section 65B clause 26A and clause 31, and they can neither be treated as Government nor a local authority for claiming exemption from service tax.

The adjudicating authority therefore, confirmed the demands along with interest and further imposed penalty under sections 77 & 78 of the Finance Act, 1994.

4. Feeling aggrieved, the appellants have filed the appeals, raising similar grounds, viz.

- that the impugned OIO is bad in law and on facts;



- that the appellant has neither provided any such kind of services nor entered into agreement to tolerate an act;
- that in case supply/work are not executed as per the terms of the contract like poor quality of work, delay in supply/execution of work, damages to appellants properties, specified amount is deducted from the contractors bill amount as penal charges to compensate the loss; that these penal charges are discretionary in nature;
- that appellants have never deducted any penal amount on statutory dues;
- that the adjudicating authority had not allowed CENVAT credit of service tax paid to contractors by the appellant;
- that since the appellant is a Government of Gujarat owned firm, there cannot be any intention to evade tax;
- that the appellant wishes to rely on circular no. 121/3/2010-ST and 96/7/2007-ST dated 23.8.2007.

5. Personal hearing in the matter was held on 17.5.2018 wherein Shri Dinesh Bagthariya, CA appeared on behalf of both the appellants and reiterated the grounds of appeal. He further stated that the penalty imposed on the contractors are not covered under any service.

6. I have gone through the facts of the case, the grounds of the appeal and the oral submissions made during the course of personal hearing. The issue to be decided is whether the appellant(s) are liable for payment of service tax in respect of penal charges deducted from the contractors or otherwise.

7. I have already mentioned briefly the findings of the adjudicating authority. Service tax, is demanded on 'declared services', as defined under Section 66(E)(e) of the Finance Act, 1994, viz.

66E. Declared services — The following shall constitute declared services, namely :—
(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act;

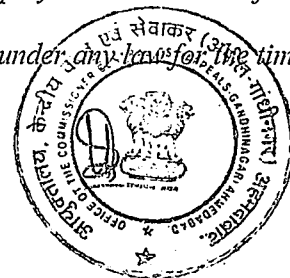
8. The relevant interpretation of the terms, 'declared service', 'service' as per section 65B of the Finance Act, 1994, is as follows:

Section 65B. Interpretations. — In this Chapter, unless the context otherwise requires,—

(22) "declared service" means any activity carried out by a person for another person for consideration and declared as such under section 66E;

(44) "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

- (a) an activity which constitutes merely,—
 - (i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or
 - (ii) such transfer, delivery or supply of any goods which is deemed to be a sale within the meaning of clause (29A) of Article 366 of the Constitution, or
 - (iii) a transaction in money or actionable claim;
- (b) a provision of service by an employee to the employer in the course of or in relation to his employment;
- (c) fees taken in any Court or tribunal established under any law for the time being in force.



On a combined reading of Section 65B (22), (44) and 66E(e) of Finance Act, 1994, for a transaction to fall under the ambit of declared service/service, the transaction should encompass the following –

a person carrying out the activity of agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act for another person for a consideration.

To make it even more explicit, for a transaction to fall within the ambit of service tax, it should satisfy the following [for the dispute at hand]:

[a] a person should carry out an activity of *agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act in terms of 'declared service'*;

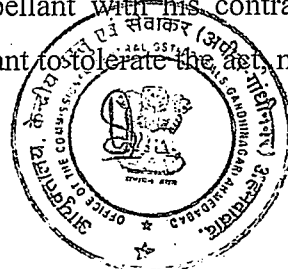
[b] for another person;

[c] for a consideration.

9. I find that the appellant in his grounds has stated that in case supply/work was not executed by their contractors, as per the terms of the contract - like poor quality of work, delay in supply/execution of work, damages to appellants properties, the appellant used to deduct a specified amount from the contractors bill, as penal charges to compensate the loss further adding that the penal charges were discretionary. The appellant, also states that they had neither provided any services nor entered into agreement with their contractors, to tolerate such an act.

10. Let us examine whether the aforementioned deduction of penal charges would be liable to service tax.

10.1 The first condition, *supra*, is whether the appellant was carrying out an activity by *agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act*. Now, an agreement enforceable by law is a contract. In all contracts, since the parties strive for performance, the contracts prescribe damages for deficiency in the performance which is generally known as liquidated damages. Thus, if the contract mentions a sum to be payable in the event of breach by the one who has breached the contract, to the other party who is aggrieved, then this sum is termed as liquidated damages. However, if the contract bears no reflection on the loss suffered, it is termed as penalty. What is to be examined in this dispute, is whether the appellant in this case was obligated to tolerate the act or the situation of deficiency of work, etc. rendered by his service provider. A contractual obligation, arises as a result of an enforceable promise, agreement or contract. Obligation moreover, in layman's term means an act or action to which a person is morally or legally bound. Going by this meaning, can we conclude that the appellant in this case, wherein on account of poor quality of work, delay in supply/execution of work, was morally and legally bound to tolerate the act. It is nowhere on record that the contract concerned entered into by the appellant with his contractors/service provider, had such a legal obligation on the part of the appellant to tolerate the act, more so when



in such contracts, the purpose is completion of work and where performance is the essence, and the specified amount charged as penal charges are discretionary. Hence, I find that the first condition is not satisfied as nothing is brought on record that the contract had a provision, which obligated the appellant to tolerate such acts.

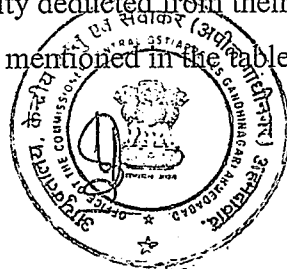
10.2. As far as the second condition is concerned, *supra*, since I have already held that the appellant was not obligated to tolerate an act or a situation, the question of a declared service being provided to another person does not arise.

10.3. Now moving on to the third condition – I find that the term consideration has been defined in Section 67, though it is for the purpose of the said section only. However, a joint reading of what is defined under section 67 with the definition of consideration as given under section 2(d) of the Indian Contract Act, 1872, clearly shows that consideration means everything received or recoverable in return for a provision of service which includes monetary payment and any consideration of non- monetary nature or deferred consideration as well as recharges between establishments located in a non-taxable territory on one hand and taxable territory on the other hand. Here, by deducting penal charges from the service provider's bill, what is happening is reduction in expenditure for the appellant, which I suppose has no relation to consideration received or recoverable. The purpose of mentioning the payment of liquidated damages or penalty in a penalty, is to ensure performance, which is the essence of any contract. One cannot say that damages or penalty is a consideration for tolerating non performance. Therefore, it is felt that Section 66E(e) of the Finance Act, 1994 is not applicable to the present situation wherein the contract is for completion of the agreed work/task and not for collection of damages or penalty for delay in the assigned/agreed work. Hence, I find that the aforementioned transaction, fails to satisfy this condition. Even otherwise, the penal charges deducted by the appellant from their contractors, is an amount the contractors are supposed to pay on account of their action/inaction/failure. By no stretch of imagination can these penal charges, deducted by the appellant from their contractor's bill on account of poor quality of work, delay in supply/execution of work, damages to their properties, be termed as a consideration. Even otherwise, I find that a similar situation finds a mention in the education guide issued consequent to the implementation of negative tax regime, viz.

2.3.1 Would imposition of a fine or a penalty for violation of a provision of law be a consideration for the activity of breaking the law making such activity a 'service'?

No. To be a service an activity has to be carried out for a consideration. Therefore fines and penalties which are legal consequences of a person's actions are not in the nature of consideration for an activity.

11. In view of the foregoing, I find that the adjudicating authority erred in holding that the appellant is liable for service tax in respect of penalty deducted from their contractors. The impugned OIOs are therefore set aside and the appeals mentioned in the table under para 1 *supra*, are allowed.



12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
12. The appeal filed by the appellants stand disposed of in above terms.

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स)

Date : 3).7.2018

Attested

Vinod Lukose

(Vinod Lukose)
Superintendent (Appeal),
Central Tax,
Ahmedabad.

By RPAD.

To,

M/s. Gujarat Energy Transmission Corporation Limited, 400 KV Sub Station, Soja Transmission Division, Soja, Dist. Gandhinagar, Gujarat- 380735.	M/s. Gujarat Energy Transmission Corporation Limited, Chhatral Transmission Division, GIDC, Chhatral, Kalol, Dist. Gandhinagar- 382 729.
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Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Commissioner, Central Tax, Gandhinagar Commissionerate.
3. The Assistant Commissioner, Central Tax Division-Kalol, Gandhinagar Commissionerate.
4. The Assistant Commissioner, System, Central Tax, Gandhinagar Commissionerate.
5. Guard File.
6. P.A.

