
	केंद्रीय कर आयुक्त (अपील)		
	O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,		
वस्तु एवं सेवा	GST Building, 7 th Floor,		
कर भवन	Near Polytechnic,		
सातवीं मंजिल पोलिटिकानिक कपास	Ambavadi, Ahmedabad-		
आम्बावाडी अहमदाबाद-380015	380015		
079-26305065	टेलिफैक्स 079-26305136		

क फाइल संख्या : File No : **V2/57/GNR/2018-19**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-75-18-19**

दिनांक Date : **27.08.2018** 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-ST-003-JC--AKS-021-17-18 दिनांक : **16-02-2018** से सृजित

Arising out of Order-in-Original: **AHM-ST-003-JC--AKS-021-17-18**, Date: **16-02-2018**
Issued by: Joint Commisisoner, CGST, Div:RRA, HQ, Gandhinagar
Commissionerate, Ahmedabad.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Gujarat Industrial Development Corporation

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।

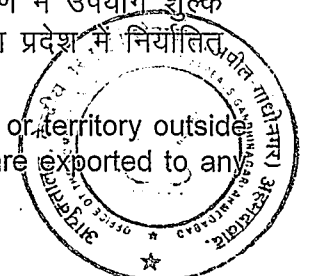
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by 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 प्रकिया 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- षोबी/35-इ के अंतर्गत:-

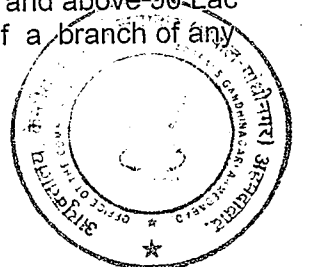
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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 मैनटल हास्पिटल कम्पाउण्ड, मेघाणी 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 ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर 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 ओर 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 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 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 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 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 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,

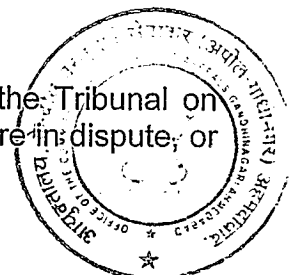
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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

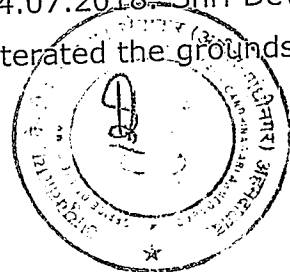
M/s Gujarat Industrial Development Corporation, H/3, GIDC Estate, Behind FCI Godown, Moodhera Road, Mehsana [hereinafter referred to as the "appellant"] against Order-in-Original No.AHM-ST-003-JC-AKS-021-17-18 dated 16.02.2018 [for short-"impugned order"] passed by the Joint Commissioner of CGST & Central Excise, Gandhinagar [for short-"the adjudicating authority"].

2. Briefly stated, the facts of the case are that based on an Audit Objection, a show cause notice dated 27.03.2017 was issued to the appellant for [i] demanding service tax amounting to Rs.1,43,98,357/- for non-payment of service tax on recovery of transfer fees by the appellant from the plot holders for the period from October 2011 to 2016 and [ii] demanding Rs.55,25,400/- for non-payment service tax on non-utilization (NU Penalty) recovered by the appellant from the lease holders/plot holders for the period from July 2012 to March 2016. The said show cause notice also proposes recovery of interest under Section 75 of Finance Act, 1994 (FA) and imposition of penalty under Section 77(2) and 78 of FA. The adjudicating authority has confirmed the demand amounting to Rs.20,65,192/- with interest pertains to the period from October 2011 to 30.06.2012 for non-paid service tax under "Renting of Immovable Property service" and imposed penalty of Rs.10,32,596/- under Section 78 (1) of FA and Rs.10,000/- under Section 77(2) of FA. However, he dropped demand amounting to Rs.1,23,33,164/- for the period from 01.07.2012 to March 2016 pertaining to heading "recovery of transfer fee" and Rs.55,25,400/- pertaining to the heading "Recovery of NU Penalty" for the period from 01.07.2012 to 30.03.2016.

3. Being aggrieved with the demand confirmed with interest and penalty imposed, the appellant filed the instant appeal on the grounds that:

- The amount collected as transfer fee is not falling under the service category of 'renting of immovable property service' and hence no service tax is payable for the period upto 30.06.2012; that in the instant the GIDC has collected transfer fee on transfer of immovable property from allottee to another allottee and the said amount collected in by means can be said to be collected for renting/leasing/letting or any other similar arrangements.
- Service tax is not payable on long term leases of immovable properties. Upfront fee is given retrospective exemption, vide notification No.41/2016-ST dated 22.09.2016
- Even otherwise, the lan allotted by the appellant constitutes sale against the payment of transfer fee.
- The appellant relied on decision in case of M/s Greater Noida Industrial Development Authority-2015 (38) STR 1062 Tri. Del.

4. Personal hearing in the matter was held on 24.07.2018. Shri Devang Gajjar, Chartered Accountant appeared for the same and reiterated the grounds of appeal.



5. I have carefully gone through the facts of the case and submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing.

6. At the outset, I observe that the adjudicating has confirmed the demand of Rs.20,65,191/- for the period from October 2011 to June 2012, out of the total demand of Rs.1,43,98,357/- for the period from 01.07.2012 to March 2016. Therefore, the limited point only to be decided in the matter is as to whether the demand of Rs. 20,65,192/-with interest confirmed and total penalty of Rs. Rs.10,22,596/-imposed thereof by the adjudicating authority, pertains to the relevant period for non-paid service tax under "Renting of Immovable Property service" is correct or otherwise.

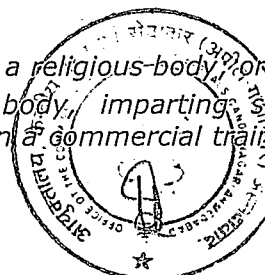
7. The adjudicating authority has contended that the appellant was providing Renting of Immovable property service to their plot/shed holders and they were collecting transfer fees for providing services to the lease holder in connection with plots/sheds, allotted to their lease holders; thus, it is directly relating to "Renting charges" for plots/sheds. Therefore, these charges are nothing but income in respect of "Renting of immovable Property" service provided to the lease holders.

8. On other hand, the appellant has contended that the amount collected as transfer fee is not falling under the service category of 'renting of immovable property service' and hence no service tax is payable for the period for the disputed period; that Service tax is not payable on long term leases of immovable properties as per retrospective exemption vide notification No.41/2016-ST dated 22.09.2016. The appellant relied on decision in case of M/s Greater Noida Industrial Development Authority-2015 (38) STR 1062 Tri. Del

9. I observe that the appellant has collected transfer fees in addition to their main source of income of "Renting of Immovable Property" from the lease holders which are not at all a dispute here. They had collected total amount of Rs.11,57,39,763/- as transfer fees for the period from Octo 2011 to March 2016 and service tax leviable on the said amount come to Rs.1,43,98,357/-. However, the adjudicating authority has dropped the confirmation of taxable amount of Rs.1,23,33,156/- for the period of 01.07.2012 to 30.06.20116 as they were eligible for exemption under notification No.25/2012-ST dated 20.06.2012. Hence, I take to mean my decision only pertains to the amount confirmed by the adjudicating authority for the period from October 2011 to June 2012.

10. With effect from 01.07.2010, as per Section 65(90a) of the Finance Act, 1994, 'Renting of Immovable Property' includes "*renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce but does not include -*

- (i) *renting of immovable property by a religious body or to a religious-body,*
- (ii) *renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field, other than a commercial training or coaching centre.*



Explanation-I to Section 65(90a) clarified that -- for the purpose of this clause, "for use in the course or furtherance of business or commerce" includes use of immovable property as factories, office buildings, warehouses, theatres, exhibition halls and multiple use buildings.

Explanation-II to this Section clarified that for the removal of doubts, it is hereby declared that for the purposes of this clause, renting of immovable property" includes allowing or permitting the use of space in an immovable property, irrespective of the transfer of possession or control of the said immovable property.

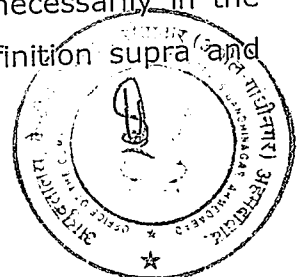
11. The definition of taxable service under Section 65(105)(zzzz) of the Finance Act, 1994 provides that services provided by way of *leasing, licensing or through other similar arrangements* of immovable property, to any person by any other person in relation to such renting in course of or for furtherance of business or commerce is taxable. Explanation 1 mentions as to which immovable properties are included in expression "immovable property" and which immovable properties are not included in this term. For the purpose the said sub-clause, "immovable property" includes-

- (i) *buildings and part of a building and the land appurtenant there to;*
- (ii) *.....*
- (iii) *.....*
- (iv) *.....*
- (v) *vacant land given on lease or licence for construction of building or temporary structure at a later state to be used for furtherance of business or commerce but does not include;*
vacant land given on lease or licence for construction of building or temporary structure

12. In view of above definition, giving /providing of vacant land on licence, rent or lease for construction of structure at a later stage for furtherance of business or commerce is taxable under Clause (v) of Explanation 1 to Section 65(105)(zzzz) from 01.07.2010.

13. In the instant case, the appellant provides plot/shed on lease basis and collecting rent and transfer fee. Further, they were not selling the shed/plot and hence, no question of transfer of ownership of shed/plots arises. Therefore, according to the definition of "Renting of Immovable Property" referred above, the activity of giving/providing vacant land on rent or lease is taxable. In the instant case, I observe that the issue raised and decided was regarding non inclusion of rent and transfer fee received by the appellant from their sub-lessee in the taxable value.

14. The appellant has argued that their transaction is related to the sale of immovable property only and it cannot be classified as a renting transaction. It is pertinent to mention that the definition of "renting of immovable property" service clearly mentions that service of renting/leasing of immovable property in any manner, by whatsoever arrangement, is taxable. Considering the fact that the appellant is not the owner of land, but a lessee, any arrangement made by him for allowing another person to use the leased property has to be necessarily in the nature of sub-lease. Thus, such a service is covered by the definition supra (and



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accordingly taxable. The appellant has relied on Hon'ble decision in case of M/s Kagal Nagar Parishad (order No.A/86376/2018 dated 16.05.2018) wherein it has been held that there is a separate charge for the rent, which alone is taxable, the onetime premium charges is non-refundable deposit, it is called as one time premium and not part of rent; therefore, it is not taxable. I observe that the said decision was pronounced on the basis of Hon'ble High Court's decision in the case of M/s Greater Noida Indu. Development Authority, which was affirmed by Hon'ble High Court of Allahabad (2015-40-STR-95.). I observe that the Hon'ble Supreme Court has issued a notice on 24.09.20 15 by staying the decision of Hon'ble High Court supra [2015 (40) STR J 231]. Therefore, the said decision cannot be made applicable to the instant case presently.

15. Further, the appellant has argued that there is retrospective exemption, vide notification No.41/2016-ST dated 22.09.2016 to taxable services provided by State Government Industrial Development Corporations/Undertaking to Industrial Units by way of granting long item lease for industrial plots. For the sake of clarity, I reproduce the circular below"

[Notification No. 41/2016-S.T., dated 22-9-2016]

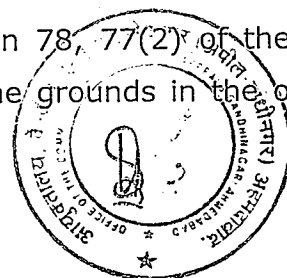
-Exemption to taxable services provided by State Government Industrial Development Corporations/Undertaking to Industrial Units by way of granting long item lease for industrial plots

"In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable service provided by State Government Industrial Development Corporations/Undertakings to industrial units by way of granting long term (thirty years, or more) lease of industrial plots from so much of service tax leviable thereon under section 66B of the said Act, as is leviable on the one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for such lease."

16. On a plain reading of the said notification, it is very much clear the notification supra is having any retrospective effect. Hence, the same is not applicable to the instant case which is having dispute for the period upto 20.06.2012.

17. In view of above discussion, I hold that amount received by the appellant during the period under dispute is a service under "Renting of Immovable Property" as specified under Section 65 (105) (zzz) read with Section 65(6) (a) of the Finance Act, 1994 and liable to service tax. As the appellant has not discharged the tax liability for the period in dispute, the adjudicating authority has rightly confirmed demand with interest as delineated in the impugned show cause notice.

18. As regards imposition of penalties under Section 78, 77(2) of the Finance Act, 1994 the adjudicating authority has discussed the grounds in the order and



thereafter imposed such penalties looking into the facts and circumstances of the case.

19. In view of above discussion, I reject the appeal filed by the appellant and uphold the impugned order. The appeal stand disposed of in above terms.

उमा शंकर

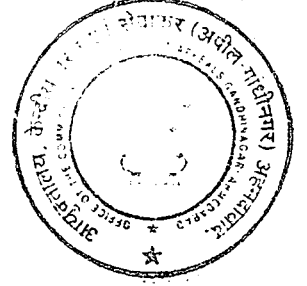
(उमा शंकर)

आयुक्त (अपील्स)

Date: /08/2018

Attested

20/08/18
(Mohan V.V)
Superintendent (Appeals)
Central Excise, Ahmedabad



By R.P.A.D

To

M/s Gujarat Industrial Development Corporation,
H/3, GIDC Estate, Behind FCI Godown,
Moodhera Road, Mehsana

Copy to:-

1. The Chief Commissioner, CGST, Ahmedabad Zone .
2. The Commissioner, CGST, Gandhinagar
3. The Joint Commissioner, CGST, Gandhinagar
4. The Deputy/Assistant Commissioner, CGST, Mehsana Divn.
5. Guard File.
6. P.A. File.