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

क फाइल संख्या : File No : **V2/12/GNR/2018-19**

6350 to 6354

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-81-18-19**

दिनांक Date : **30.08.2018** जारी करने की तारीख Date of Issue:

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

G. file

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :
20/D/GNR/NK/2017-18 दिनांक : **23-02-2018** से सृजित

Arising out of Order-in-Original: **20/D/GNR/NK/2017-18**, Date: **23-02-2018** Issued by:
Assistant Commissioner, CGST, Div: Gandhinagar, Gandhinagar
Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

M/s. Aaditya Paptech Pvt 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।

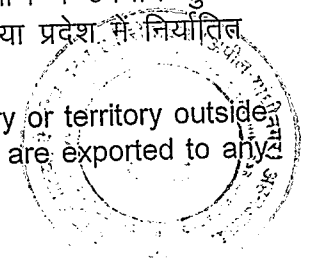
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by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



- (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:-

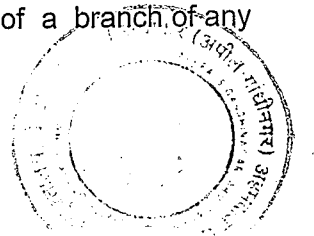
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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 मैटल 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 वहां 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 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 paisa 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, 1984 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 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 होगा।

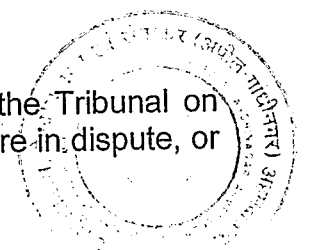
For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994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



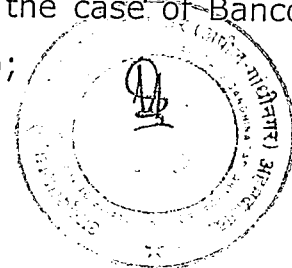
ORDER-IN-APPEAL

M/s. Aaditya Paptech Private Limited, Survey No. 149, Dehgam-Bayad Road, Pahadiya Village, Taluka- Dehgam, Gandhinagar (herein after referred to as the appellants) have filed this appeal against OIO No. 20/D/GNR/NK/2017-18 dated 23.02.2018, passed by the Assistant Commissioner, Division - Gandhinagar, Gandhinagar Commissionerate (herein after referred to as the adjudicating authority).

2. Briefly stated the facts are that a show cause notice dated 16.03.2017 was issued under rule 14 of the Cenvat Credit Rules, 2004 (for brevity "CCR") read with Section 11A of the Central Excise Act, 1944 (for brevity "the Act"), proposing recovery of the CENVAT credit of Rs. 12,11,530/- during the period from may, 2012 to March 2015, along with interest on the grounds that the cenvat credit was availed of the duty paid on MS plates, HR plates and MS angles which were used in laying of foundation of capital goods and in support of the capital goods which are not falling within the purview of the definition of capital goods defined under Rule 2 (a) of the CCR. The notice further proposed penalty on the appellants. This notice was decided vide the impugned OIO wherein the adjudicating authority disallowed the CENVAT credit, ordered payment of interest and further imposed equivalent penalty on the appellant.

3. Being aggrieved by the impugned order, the appellants have filed this appeal on the grounds that:

- (a) one of the criteria for proving capital goods is "user Test of Capital Goods" as held in the case of CCE vs. Rajasthan Spinning & Weaving Mills - (2010) 255-ELT-481 (SC), CCE vs. Ganga Kishan Sahkari Chini Mills Ltd. - (2016) ITL (ST) 273, CCE vs. Chemplastsanner - (2014) 48-GST-46 (Mad.) and in the instant case also MS plates, HR plates and MS angles are every essential components to fulfil user test criteria of capital goods;
- (b) the MS plates, HR plates and MS angles are components of capital goods and not inputs. The input credit of components in form of capital goods is available as held in the case of Oudh Sugar Mills vs. CCE - (2008) 226-ELT (113) (Trib.) and CCE vs. Rashtriya Ispat Nigam - (2011) 271-ELT (338) (AP HCDB);
- (c) when accessories are allowed as capital goods, then components should also be allowed as held in the case of Banco Products vs. CCE (2009) 235-ELT (636) (Cestat);



(d) the demand is time barred as they had provided all details to the department and they have not suppressed any information from the department and there was no intent to evade payment of duty. They sought support from the case law of Hindustan Steel Ltd. Vs. The State of Orissa – AIR-1970 (SC) 233. In view of this fact, penalty also cannot be imposed

3. Personal hearing in respect of the appeal was held on 11.06.2018 wherein Ms. Sonal Prakash Jain, Chartered Accountant, appeared on behalf of the appellants. Ms. Sonal Jain reiterated the grounds of appeal and submitted additional written submission and referred to case laws and Board's Circular dtd. 08.07.2010.

4. I have gone through the facts of the case, the grounds of appeal and the oral submissions made by the appellants. Before dwelling on to the dispute, I would like to reproduce the relevant extracts of CENVAT Credit Rules, 2004 and the extracts of the Circular No. 267/1/2010-Cx.8 dated 8.7.2010 :

CENVAT Credit Rules, 2004

(k) "input" means -

(i) all goods used in the factory by the manufacturer of the final product; or

(ii) any goods including accessories, cleared along with the final product, the value of which is included in the value of the final product and goods used for providing free warranty for final products; or

(iii) all goods used for generation of electricity or steam for captive use; or

(iv) all goods used for providing any output service; but excludes -

(A) light diesel oil, high speed diesel oil or motor spirit, commonly known as petrol;

(B) any goods used for -

(a) construction or execution of works contract of a building or a civil structure or a part thereof; or

(b) laying of foundation or making of structures for support of capital goods,

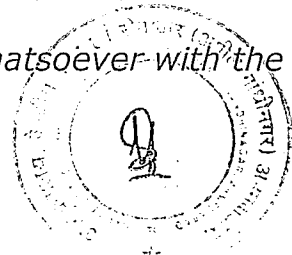
except for the provision of service portion in the execution of a works contract or construction service as listed under clause (b) of section 66E of the Act;

(C) capital goods except when used as parts or components in the manufacture of a final product;

(D) motor vehicles;

(E) any goods, such as food items, goods used in a guesthouse, residential colony, club or a recreation facility and clinical establishment, when such goods are used primarily for personal use or consumption of any employee; and

(F) any goods which have no relationship whatsoever with the manufacture of a final product.



Explanation. - For the purpose of this clause, "free warranty" means a warranty provided by the manufacturer, the value of which is included in the price of the final product and is not charged separately from the customer;";

Circular No. 267/11/2010-Cx.8 dated 8.7.2010

*"3. It thus follows from the above judgments that credit on capital goods is available only on items, which are excisable goods covered under the definition of 'capital goods' under CENVAT Credit Rules, 2004 and used in the factory of the manufacturer. As regards 'inputs', they have to be covered under the definition of 'input' under the CENVAT Credit Rules, 2004 and used in or integrally connected with the process of actual manufacture of the final product for admissibility of cenvat credit. The credit on inputs used in the manufacture of capital goods, which are further used in the factory of the manufacturer is also available, **except for items like cement, angles, channels, CTD or TMT bars and other items used for construction of factory shed, building or laying of foundation or making of structures for support of capital goods.** Further, credit shall also not be admissible on inputs used for repair and maintenance of capital goods." (emphasis supplied)*

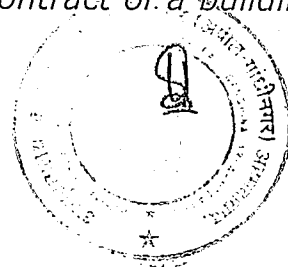
5. While the appellant has claimed that the credit on the disputed items was taken as inputs, the adjudicating authority, however, has denied the CENVAT credit in respect of the said goods, on the grounds that these goods are neither covered under capital goods nor inputs. The adjudicating authority, further in para 26, states that *"the inputs under reference in the SCN were used for repairs of capital goods, that being so, the CENVAT credit on the said goods is not admissible as these are not falling under the definition of CENVAT Credit Rules, 2004"*.

6. The appellant's contention is that the definition of inputs had undergone a change vide notification No. 3/2011-CE dated 1.3.2011 wherein the explanation relied upon by the adjudicating authority was not there. The appellant further contends that the aforementioned circular dated 8.7.2010, is also not applicable since the definition of inputs has been amended vide the aforementioned notification. In-fact, I find that the definition of inputs, especially the portion relevant to the case was amended vide notification No. 28/2012-CE(NT) dated 20.6.2012. The definition of input as was in vogue during the period of dispute clearly excludes but excludes-

"(A) light diesel oil, high speed diesel oil or motor spirit; commonly known as petrol;

(B) any goods used for -

(a) construction or execution of works contract of a building or a civil structure or a part thereof; or



(b) laying of foundation or making of structures for support of capital goods, except for the provision of service portion in the execution of a works contract or construction service as listed under clause (b) of section 66E of the Act;"

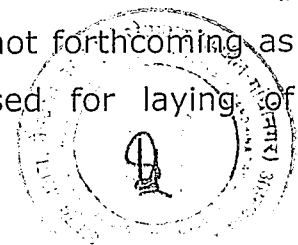
The appellant's contention is that the plates and angles were used as capital goods and they fulfil user test of capital goods. Since the eligibility of cenvat credit on the goods in question depends completely on the basis of their use, it is of paramount importance to decide how these goods have been used by the appellants. On perusal of the show cause notice, I find that in para 2 of the show cause notice, it has been stated that and I quote:

*" 2. Whereas during the course of audit for the period from May 2012 to March 2015, it was noticed that the said assessee have taken Cenvat credit on MS Plate, HR Plate and M.S. Angel etc, **which are used in lying of the foundation of the capital goods and in the support of the capital goods** which are not falling within the purview of the definition of Capital Goods as defined under Rule 2 (a) of Cenvat Credit rules, 2004 which read as under."*
(emphasis supplied)

The same wordings as underlined above have been used in para 4 of the show cause notice and from reading the above, the allegation is not clear as to whether the goods in question were in fact used in lying of the foundation of the capital goods and in the support of the capital goods. Again in para 5, it has been alleged and I quote the relevant part as under:

*".....**it was noticed** that the said assessee has taken Cenvat credit on the strength of invoices of MS Plate, HR Plate and M.S. Angel falling under chapter 72 of Central Excise Tariff Act, 1985 as capital goods **which were used in lying of the foundation or making of structures for support of the capital goods and used for repair and maintenance of capital goods.....**" (emphasis supplied)*

The plain reading of the show cause notice clearly establishes that there is ambiguity about whether or not the goods in question have really been used and from para 5 quoted above, it is also not forthcoming as to whether the goods in question have been used for laying of

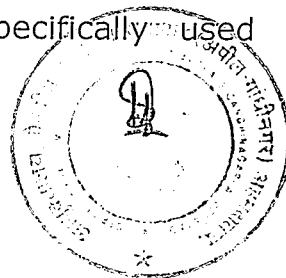


foundation or for making structures for support of capital goods. The allegations against the appellants are not specific and any interpretation and outcome of adjudication depends completely on the use of the goods in question. In view of this ambiguity of allegations in the show cause notice, the impugned order becomes non-speaking as when the use of the goods in question is not clear then any conclusion regarding eligibility for cenvat credit will not be right. The appellants have sought support from the case law of Rajasthan Spinning & Weaving Mills Ltd. (supra) but in that case, the Hon'ble Supreme Court was dealing with a case in which the goods were used in the fabrication of capital goods which were in turn to be used for manufacture of finished goods and I quote the relevant part as under:

"13. Applying the "user test" on the facts in hand, we have no hesitation in holding that the steel plates and M.S. channels, used in the fabrication of chimney would fall within the ambit of "capital goods" as contemplated in Rule 57Q. It is not the case of the Revenue that both these items are not required to be used in the fabrication of chimney, which is an integral part of the diesel generating set..."

In the relevant para of the order quoted above, the Hon'ble Supreme court has held that "user test" will be applicable to decide the eligibility and if the goods have been used in fabrication of capital goods, then cenvat credit will be available. Further I find that the appellants have sought support from the case law of Flometallic India Ltd. Vs. CCE & ST -Vadodara in which the Tribunal has held while dealing with the issue of use of M.S. Channels, M.S. Angles, M.S. Beams, M.S. Plates etc which were used in the making of supporting structures of capital goods and has allowed the cenvat credit. In view of the above, it is of great importance to decide the specific use made by the appellants and then the issue can be decided in the light of the case law of Rajasthan Spinning & Weaving Mills Ltd. (supra).

8. In view of the foregoing, I remand the case to the adjudicating authority who shall pass a speaking order in the light of the ratio decided by the Hon'ble Supreme Court in the case of Rajasthan Spinning & Weaving Mills Ltd. (supra) after verification of the goods in question individually as to how they have been specifically used by the appellants.



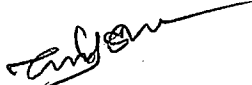
9. The appeal filed by the appellant stands disposed of in above terms.

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

उमा शंकर

(उमा शंकर)
केंद्रीय कर आयुक्त (अपील्स)
अहमदाबाद
दिनांक:

सत्यापित


(धर्मेंद्र उपाध्याय)
अधीक्षक (अपील्स),
केंद्रीय कर, अहमदाबाद
By RPAD.

To,

M/s. Aaditya Paptech Private Limited,
Survey No. 149,
Dehgam-Bayad Road,
Pahadiya Village,
Taluka- Dehgam,
Gandhinagar

Copy to:-

1. The Chief Commissioner, Central Excise, Ahmedabad Zone .
2. The Principal Commissioner, CGST, Gandhinagar.
3. The Dy/Asst Comm'r, CGST, Division-Gandhinagar, Gandhinagar.
4. The Dy/Asst Comm'r, System, CGST, Gandhinagar.
5. Guard File.
6. P.A.

