



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद 380015.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



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टेलीफैक्स 07926305136



रजिस्टर्ड डाक ए.डी. द्वारा

(DIN:20210764SW00008328C4)

क फाइल संख्या : File No : GAPPL/CEXP/225/2020/1839 To 1843
ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP- 17/2021-22
दिनांक Date : 22-06-2021 जारी करने की तारीख Date of Issue 02-07-2021

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No DC/D.Khatik/07/CEX/Kadi dated 31.05.2020 issued by Deputy Commissioner, CGST & Central Excise, Kadi Division, Gandhinagar.

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s Bisazza India Private Limited, (Unit-I), Survey No. 372/2, Near GAIL & GIDC Office,
Village: Budasan, Kadi-382715.**

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 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 अतः नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली - 110001 को की जानी चाहिए।

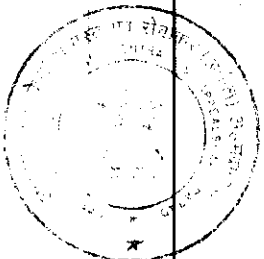
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by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

(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।



(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 मामले 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.

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 आशुक्त, अपील के द्वारा पारित हो 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) केंद्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनोंक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता ई. 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 सलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ सलग्न 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, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-

Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

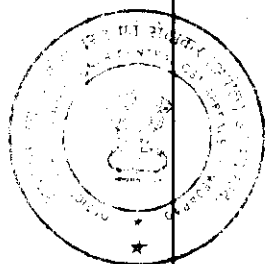
(1) केंद्रीय जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-

Under Section 112 of CGST act 2017 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलों के मामले में सीमा शुल्क, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.

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 पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की 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 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.

- (52) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

- (53) केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

(i) (Section) खंड 11D के तहत निर्धारित राशि;

(ii) लिया गलत सेनवैट क्रेडिट की राशि;

- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

(xciv) amount determined under Section 11 D;

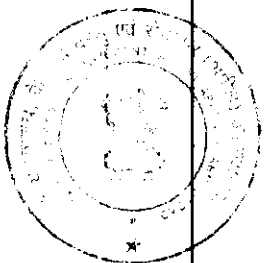
(xcv) amount of erroneous Cenvat Credit taken;

(xcvi) amount payable under Rule 6 of the Cenvat Credit Rules.

इस 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 appellate tribunal whenever it is constituted within three months from the president or the state president enter office.



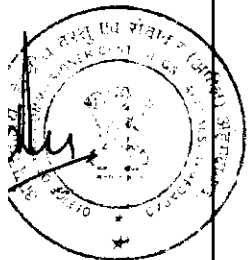
ORDER-IN-APPEAL

M/s. Bisazza India Pvt. Ltd. (Unit-I), Survey No.372/2, Near GAIL & GIDC Office, Village : Budasan, Kadi-382715, Mehsana, (*hereinafter referred as 'appellant'*) has filed the present appeal against the Order-in-Original No. DC/D.Khatik/07/CEX/Kadi dated 31.08.2020 (*hereinafter referred as 'impugned order'*) passed by the Deputy Commissioner of CGST & Central Excise, Kadi Division, Gandhinagar Commissionerate (*hereinafter referred as 'adjudicating authority'*).

2(i). The facts of the cases, in brief, are that the appellant is engaged in the manufacture of Glass Mosaic Sheets falling under Chapter 7016 of the First Schedule to the Central Excise Tariff Act, 1985 and was holding Central Excise Registration No.AAACB6284GXM003. The appellant was also holding Service Tax Registration No.AAACB6284GST002, for receiving various services. During the course of departmental audit of the financial records of the appellant for the period April-2016 to June-2017, it was noticed that the appellant has cleared Glass Mosaic/Glass Products/Other articles, falling under Chapter 7016 of the Central Excise Tariff Act, 1956 (*hereinafter referred as 'CETA'*), to M/s. The Indian Hotels Company Ltd. and M/s. MPG Hotels and Infrastructure Venture, by debiting the amount of duty from Served from India Scheme Certificate. However, it appeared to the officers of audit team that the goods, which have been cleared, are not covered under Notification No.34/2006-CE dated 14.06.2006 and thus the clearance of such goods can be said to be without payment of duty.

2(ii) Accordingly, a Show Cause Notice dated 22.03.2019 (*hereinafter referred as 'SCN'*) was issued to the appellant proposing demand and recovery of the excise duty amounting Rs.10,82,732/- with interest under proviso to Section 11A(4) and Section 11AA of the Central Excise Act, 1944 respectively. Penalty under Section 11AC(1)(c) of the Central Excise Act, 1944 was also proposed to be imposed upon the appellant. The said observation was reflected as Revenue Para-2 in the Final Audit Report No.1661/2018-19 dated 30.04.2019 (*hereinafter referred as 'FAR'*) issued by the Assistant Commissioner of Central Excise & Central Tax, Audit Commissionerate, Ahmedabad.

2(iii). The said SCN was adjudicated vide the impugned order under which, the proposal made in the SCN regarding demand & recovery of central excise duty amounting Rs.10,82,732/- alongwith interest was confirmed. Penalty equivalent to the duty confirmed was also imposed upon the appellant under Section 11AC(1)(c) of the Central Excise Act, 1944.



3. Being aggrieved with the impugned order, an appeal has been preferred by the appellant on the grounds that :

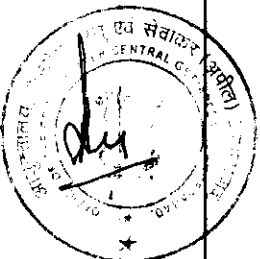
- (i) *the notification exempts capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business;*
- (ii) *the term capital goods is defined in the said notification as having the same meaning assigned to it in paragraph 9.12 of the Foreign Trade Policy and that says that*
"Capital Goods" means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernisation, technological upgradation or expansion. It also includes packaging machinery and equipment, refractories for initial lining, refrigeration equipment, power generating sets, machine tools, catalysts for initial charge, equipment and instruments for testing, research and development, quality and pollution control. Capital goods may be for use in manufacturing, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture as well as for use in services sector".
- (iii) *the definition under Cenvat Credit Rules, 2004 has not even remote relevance to the issue on hand;*
- (iv) *all the buyers are service providers and tiles/glass mosaic are used by them in the hotel premises i.e. in the building. As such these goods are accessories and would be capital goods for the service providers. Therefore end use of product would remain same viz. used as tiles or glass mosaic for buildings. Moreover, no end use of the product is required;*
- (v) *notice is partly time barred as the period covered prior to February-2017 is beyond period of two years under Section 11A;*
- (vi) *removals were made under knowledge and signature of the Department officers and alleged non-fulfillment of condition of notification was never pointed out. Since Department was aware about such removal, extended period can not be invoked.*

5. Personal hearing in the matter was held on 29.04.2021 in virtual mode. Shri Shridev J. Vyas, Advocate, attended the hearing for the appellant. He reiterated the submissions made in appeal memorandum.

6. I have carefully gone through the facts of the case available on records, submissions made by the appellant in the Appeal Memorandum as well as at the time of personal hearing. The issue involved in the case is whether the appellant had correctly cleared the products Glass Mosaic/Glass Products/ and other articles to hotels by availing benefit of Notification No. 34/2006-CE dated 14.06.2006 by debiting duty from Served From India Scheme Certificate or otherwise. Further whether the demand invoking extended period of limitation is legally sustainable or not.

7(i). The provisions contained under Notification No. 34/2006-CE dated 14.06.2006 reads as under :

"Served from India Scheme — Exemption to goods supplied to service provider



In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods, namely, -

(i) in the case of hotel or stand alone restaurant, office equipment, professional equipment, office furniture and consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) in the case of service provider other than hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business,

when cleared against a Served from India Scheme Certificate, (hereinafter referred to as the said Certificate) issued under paragraph 3.6.4 of the Foreign Trade Policy, from -

- (1) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (2) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1958); and
- (3) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978)

subject to the following conditions, namely :-

(i) that the said certificate has been issued to a service provider by the Regional Authority and it is produced before the jurisdictional Central Excise Officer at the time of clearance for debit of the duties leviable on the goods, but for this exemption :

Provided that exemption from duty shall not be admissible if there is insufficient credit in the said certificate for debiting the duties leviable on the goods, but for this exemption;

(ii) that the said certificate and goods cleared against it shall not be transferred or sold;

Provided that transfer of the said certificate and goods may be allowed subject to actual user condition within the service providers of the group company or managed hotels as defined in paragraph 9.28 and paragraph 9.36 respectively of the Foreign Trade Policy, as the case may be.

(iii) that in respect of capital goods, office equipment and professional equipment a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the goods in the factory or premises of the holder of the said certificate, within six months from the date of clearance or within such extended period as the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, may allow;

Explanation - For the purposes of this notification, -

(i) "Capital Goods" has the same meaning assigned to it in paragraph 9.12 of the Foreign Trade Policy;

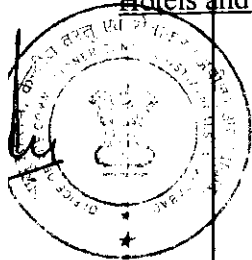
(ii) "Foreign Trade Policy" means the Foreign Trade Policy 2004-09, published as the notification of the Government of India in the Ministry of Commerce and Industry, vide No. 1/2004, dated the 31st August, 2004, as amended from time to time;

(iii) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a certificate under the said Act.

[Notification No. 34/2006-C.E., dated 14-6-2006]"

[Emphasis supplied]

7(ii). On perusal of the above Notification, it is observed that for claiming Exemption to the goods supplied to service provider under "Served from India Scheme", there are two categories. First, the Hotels and Standalone Restaurants and second, other than Hotels and Standalone Restaurants.



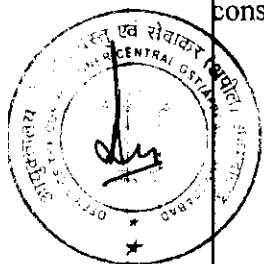
7(iii). For the First category, i.e. "Hotels and Standalone Restaurants", exemption is available for *office equipment, professional equipment, office furniture and consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1977)*. This clearly reveal that exemption for capital goods is not available for the first category of Assesseees i.e. Hotels and Standalone Restaurants.

7(iv). So far as the second category is concerned viz. "Service Providers other than Hotels and Standalone Restaurants", the exemption is available for *capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business*. Thus, exemption is available to the Assesseees/Service Providers, which are other than Hotels and Standalone Restaurants in respect of capital goods.

7(v). It is an undisputed fact that the goods have been supplied to M/s. The Indian Hotels Company Ltd. and M/s. MPG Hotels and Infrastructure Venture. The appellant has not disputed that the goods recipient were Hotels & Standalone Restaurants. The appellant's only contention is that the goods supplied to these Recipient were capital goods. However exemption to capital goods are not meant for Hotels and Standalone Restaurants. The facts clearly reveal that the goods recipient were Hotels & Standalone Restaurants and thus even if, for the sake of imagination, it is presumed that the goods supplied by the appellant were capital goods, the exemption is not available under the said Notification.

7(vi). Provisions stipulated under the Notification are very much clear and do not leave any doubt about its applicability. The appellant has tried to contend that their goods are capital goods however, the goods i.e. Glass Mosaic/Glass Products/Other articles falling under Chapter 7016 of the CETA, do not qualify the definition even as stipulated under paragraph 9.12 of the Foreign Trade Policy (which has been mentioned by themselves (para 3(ii) hereinabove).

8. In view of the discussion made under para-7 above, it can be safely concluded that neither the goods supplied by the appellant can be considered to be 'capital goods' as they do not qualify the definition provided under paragraph 9.12 of the Foreign Trade Policy nor the same had been supplied to the 'service providers other than Hotels & Standalone Restaurants'. Moreover, the goods supplied by the appellant i.e. Glass Mosaic/Glass Products/Other articles falling under Chapter 7016 of the CETA, can also not be considered as '*office equipment, professional equipment, office furniture and consumables*,'

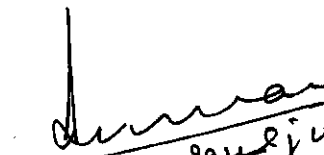


related to its service sector business and food items and alcoholic beverages' meant for Hotel and Standalone Restaurants as stipulated under (i) of the Notification No.34/2006-CE dated 14.06.2006. Thus, the goods supplied by the appellant do not qualify the provisions of Notification No.34/2006-CE dated 14.06.2006 and thus all the contentions raised by the appellant are not at place.

9. Appellant has further contended that removals were made under the knowledge and signature of the Departmental officers. It is observed that the said contention has been raised by them before the adjudicating authority also (para-16 of the impugned order). However, the said contention has neither been considered or entertained by the adjudicating authority, nor there is any findings of the adjudicating authority in this regard.

10. In view of the above discussions, it would be prudent that the matter may be remanded back to the adjudicating authority to pass an order afresh by following the principle of natural justice and give its finding on what is discussed in para-9 in this order and the invocation of larger period in this regard.

11. The matter is remanded back to the adjudicating authority as per the direction contained in para-10 above. The appeal is disposed of accordingly.

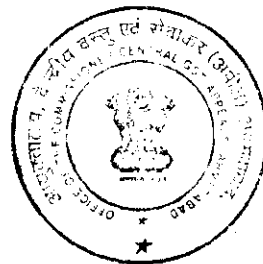

(Akhilesh Kumar)
Commissioner (Appeals)

Date : 06.2021.

Attested


02/07/21

(Jitendra Dave)
Superintendent (Appeal)
CGST, Ahmedabad.



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4. The Dy./Asstt. Commissioner, CGST & Cen. Excise, Kadi Divn, Gandhinagar Comm'rate.
- ✓ 5. Guard File.
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