



आयुक्त (अपील) का कार्यालय
Office of the Commissioner (Appeals)
 केंद्रीय जीएसटी अपील आयुक्तालय - अहमदाबाद
Central GST Appeal Commissionerate- Ahmedabad
 जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५
 CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



☎ 26305065-079 :

टेलीफैक्स 26305136 - 079 :

DIN-20211064SW0000820741

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/168/2021-Appeal / **3645 To 3649**
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-003-APP-023/2021-22**
 दिनांक Date : 30.08.2021 जारी करने की तारीख Date of Issue : 13.10.2021
 आयुक्त (अपील) द्वारा पारित
 Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. GNR Comm'ate/ST/AC- MKS/Kadi/02/2020-21
 dated 30.04.2020 passed by the Assistant Commissioner, CGST, Gandhinagar
 Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Plastene India Limited (Unit-II),
 Survey No. 1551 & 1552,
 Ahmedabad - Mehsana Highway,
 Rajpur, Taluka: Kadi,
 Mehsana.

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 :

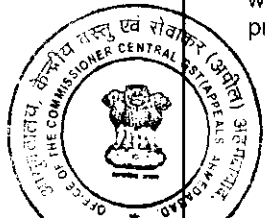
Revision application to Government of India :

(i) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत 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.



- (क) 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।
- (A) 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.
- (ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।
- (B) 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 आयुक्त, अपील के द्वारा पारित वा समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हों।

- (C) 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 दिनों के 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-ई 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.

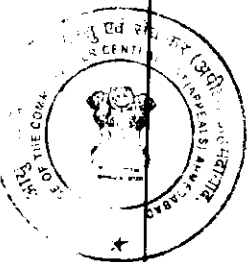
- (2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

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, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील

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

- (1) केंद्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-ई एवं वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत के अंतर्गत:
- Under Section 35B/ 35E of Central Excise Act, 1944 or Under Section 86 of the Finance Act, 1994 an appeal lies to :-
- (क) उक्तलिखित परिच्छेद 2 (1) के में बताए अनुसार के अलावा की अपील, अपील 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.



- (2) The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of 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 यथार्थिती 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 Appellate 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 अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथार्थिती 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 adjudicating 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 contained in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) 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)

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.

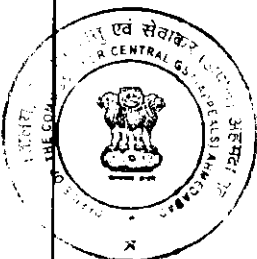
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (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.

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।

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."



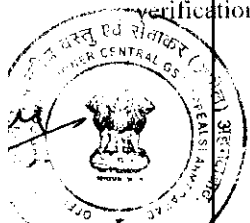
ORDER - IN - APPEAL

The present appeal has been filed by M/s Plastene India Limited (Unit-II), Survey No. 1551 & 1552, Ahmedabad - Mehsana Highway, Rajpur, Taluka: Kadi, Mehsana (hereinafter referred to as the appellant) against the Order - in - Original No. GNR Comm'ate/ST/AC - MKS/Kadi/02/2020-21 dated 30.04.2020 (hereinafter referred as the impugned order) passed by the Assistant Commissioner, CGST, Gandhinagar Commissionerate (herein after referred as the adjudicating authority). The appellant is engaged in the manufacture of Flexible Intermediate Bulk Containers/ Jumbo Bags, P.P./HDPE Woven Fabrics falling under Chapter No. 39 of the Central Excise Tariff Act, 1985 and was also holding Service Tax Registration No. AAACO3087CST002 under the category of Goods Transport Agency service as a recipient of service.

2. EA-2000 Audit on the records of the appellant was conducted by the department for the period November, 2011 to December, 2012 and the observations of the audit was communicated to them vide the Final Audit Report No. 170/2013-14(ST), dated 09.05.2014 issued by the Assistant Commissioner (Audit), erstwhile Central Excise, Ahmedabad-III. It was observed by the audit officers that the appellant had not discharged their service tax liability properly in as much as they had not paid service tax @75% of total value of services received under the category of Man Power Supply Agencies service as recipient of service under Reverse Charge Mechanism as per Notification No. 30/2012-S.Tax, dated 20.06.2012 as amended. The details of non-payment of service tax for the period from July-2012 to December-2012 are as under:

Sr. No	Name of the service provider	Total Value of Service (In Rs.)	75% of the total value of service (in Rs.)	Service Tax payable(in Rs.)
1	Om Security	5,15,636	3,86,727	47,799
2	Dimpal Ben Patel	27,29,727	20,47,295	2,53,045
3	Vinla Enterprise	18,30,738	13,73,054	1,69,709
4	Jalim Singh	14,16,311	10,62,233	1,31,292
5	Shyam Arora	21,50,914	16,13,186	1,99,390
6	Pramod Gupta	14,10,764	10,58,073	1,30,778
			Total	9,32,013

2.1. The appellant however contested the quantification by the audit officers and vide letter dated 21.05.2014 submitted in the office of the Assistant/Deputy Commissioner, erstwhile Central Excise, Ahmedabad-III on 27.05.2014 contended that as per their calculation in case of Dimpalben J. Patel, the amount on which Service Tax was to be paid was Rs. 19,22,411/- instead of Rs. 27,29,727/- taken by the audit officers. The appellant also enclosed ledger of M/s Dimpal J. Patel from 01.04.2012 to 31.03.2013. On verification of the said ledger of M/s. Dimpal J. Patel, it appeared that neither the amount



quantified during EA-2000 audit nor the amount shown by the assessee in their letter dated 21.05.2014 was correct. The correct amount of labour charges recovered as per ledger submitted by the appellant was Rs. 19,50,911/- for the period July, 2012 to March 2013 and the service tax liability in respect of said service provider was Rs. 37,647/- only.

2.2. The appellant vide letter dated 15.05.2014 addressed to the Range Superintendent stated that M/s Om Security was a security service provider and hence they have to pay the service tax for said service provider under Security Service under reverse charge mechanism. Hence, the demand under Security Service was quantified at Rs. 45,994/-.

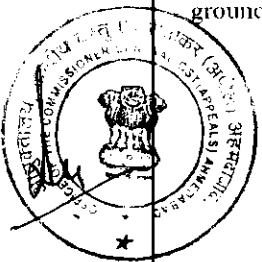
2.3. As per the submissions of the appellant, their revised service tax liability under man power supply agency service was quantified at Rs.7,79,362/-.

2.4. The appellant vide letter dated 15.05.2014 informed the Range Superintendent that they had made payment of Rs. 10,21,174/- (Rs. 8,09,340/- as service tax and Rs. 2,11,834/- as interest) under man power recruitment and supply agency services. Further, they letter dated 10.06.2014 informed that they had paid Rs. 37,648/- as service tax under the category of Security Service along with Rs. 5,082/- as interest.

2.5. Subsequently, the appellant was issued a SCN vide F. No. V. ST/15-162/DEM/OA/14 dated 10.07.2018 by the Assistant Commissioner, CGST, Kadi Division, Gandhinagar demanding service tax amount of Rs. 7,33,368/- under Manpower recruitment/supply agency service and Rs. 45,994/- under Security/detective agency under Section 73(1) read with Section 68 of the Finance Act, 1994 along with interest under Section 75 and also proposing imposition of penalty under Section 76, Section 77 (1) (a) and Section 78 of the Act. The SCN also proposed for appropriation of Rs. 8,09,340/- paid by the appellant towards service tax liability and Rs. 2,11,834/- towards interest liability. The SCN further proposed to appropriate the amount of Rs. 37,648/- paid by the appellant towards service tax liability on Security Service and Rs. 5,082/- towards interest liability. Besides that, it also proposed imposition of Personal Penalty on Shri Narendra Sathavara, Commercial Manager of the appellant firm, under Section 78A of the Finance Act 1994.

3. The adjudicating authority vide the impugned order confirmed the demand raised vide the SCN dated 10.07.2018 along with the interest. He also imposed penalty under Section 77 (1) (a) and Section 78 of the Finance Act, 1994. He dropped the proposal for imposition of penalty under Section 76 and Section 78 A of the Finance Act, 1994.

4. Being aggrieved with the impugned order, the appellant has preferred appeal on grounds elaborated in subsequent paragraphs.

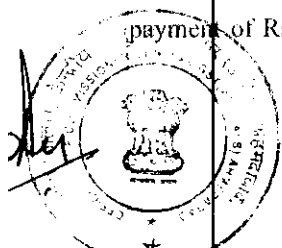


4.1. All the service providers as per trade practice charge and raise their periodical bills against various job undertaken by them in manufacturing processes in agreed manner at reimbursement of actual labour cost plus supervision and administrative charges for getting work done for deployed manpower under their supervision for the period. They have charged full service tax under the invoices issued by them under forward charge mechanism. Hence, when the service provider has discharged full service tax liability by charging full service tax under forward charge, demand of service tax on said services again under reverse charge would amount to double taxation. Further, they have also reversed the CENVAT availed on such payment and hence demand is not sustainable.

4.2. By appreciating all the facts on record and nature of ongoing services rendered and respective invoices raised by the service providers charging 100% service tax @ 12.36 even after 01.07.2012, no further service tax liability on reverse charge mechanism arises. When company has already paid and availed service tax credit against the respective invoices raised by the service provider, they have not deliberately suppressed any material information from the department. Hence mentioning of deliberate and fraudulent intention of Company as per clause 20 & 25 of subject show cause notice is completely wrong ignoring the present facts and circumstances and precluded the company for additional payment of service tax under reverse charge mechanism.

4.3. No question arises as to fraud, Suppression etc. since, Service Tax has already been charged by service provider and reimbursed by service receiver but during the Audit, Department is of the view that service so rendered will be falling under Manpower supply services and again demanded service tax under Reverse charge mechanism under Section 68 (2) of the Finance Act. In fact, appellant company vide its letter dated 15/5/2014 addressed to jurisdictional range superintendent that they have made payment of service tax under Manpower recruitment agency service of Rs.10,21,174 along with interest of Rs.2,11,834. However, almost after gap of further four years issued show cause notice on 10/7/2018 and further on Dated 30/4/2020 passed OIO for the period July,2012 to December,2012. They are of the strong view that Show Cause Notice and Order in Original issued based on SCN, is time barred and without any legality, since the same is issued after validity period.

4.4. They vide Letter dated 15-5-2014 informed that M/s. Om Security is not manpower Supply agencies but are providing Security Services and also provided Service Tax payable on services provided by Om Security. They have also intimated through letter dated 10.06.2014 that differential payment of service tax amounting to Rs. 37,648/- under security services along with interest thereon of Rs 5082/- had also been paid vide Challan No 108,97,87,110,80 on 17.07.2013 and Challan of Rs. 3787 out of total payment of Rs. 42730 paid on 25.06.2014, the subject fact has also been mentioned in



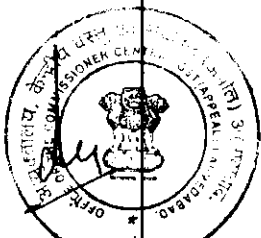
clause 9 of SCN under reply. However, without appreciating the facts of the case and intention of the appellant, Assistant Commissioner issued show cause for levying penalty under section 78(1) of the Finance Act and Assistant Commissioner, CGST passed OIO imposing equal penalty, deserves to be quashed.

4.5. As per Point of Taxation rules, as well as in view of the clarification in Guidance Note issued by CBEC in Para 10.1.7, Reverse charge is not applicable for ongoing contracts as on 01-07-2012 and services pertaining to period prior to 01.07.2012 even if payment is made after 30.06.2012. While replying to show cause Notice in Para 3, they had provided the Comparison list. However, by error and omission, they have already paid service tax on services rendered prior to 01.07.2012, which was quantified while replying to Show Cause Notice at total sum of Rs. 15,38,375/- including security services of Rs. 25,000/-. Hence, against clause 10 of show cause notice, they are of the view that service tax under reverse charge mechanism has already been paid on total quantum of manpower accounted for after 01.07.2012 even of services were rendered prior to date of applicability of service tax under reverse charge mechanism. Hence, no service tax remain pending for payment as was determined and disclosed in subject audit report dated 09.05.2014 in reference to show cause notice dated 10.07.2018 as well as in OIO dated 30/4/2020.

5. Personal hearing in the case was held on 23.06.2021. Mr. Aatish Shah, Chartered Accountant, appeared for the hearing for appellant. He re-iterated submissions in the appeal memorandum as well as in the synopsis submitted as part of hearing.

6. I have carefully gone through the case records and submissions made by the appellant in the appeal memorandum. It is observed that the issue to be decided in the case is whether the impugned order confirming the demand made against the appellant under Notification No. 30/2012 – ST dated 20.06.2012 under reverse charge is legally sustainable or otherwise. The demand is for the period July, 2012 to December, 2012.

7. It is observed from the case records that the appellant was availing services from various service providers under category of Man Power Supply Agency service and Security Agency service. By Notification No. 30/2012 – ST dated 20.06.2012, such services were brought under reverse charge mechanism and hence the appellant became liable for payment of service tax. The department, during the course of audit of their records, noticed such short-payment and incorporated it as part of their audit report. Subsequently, the Range Superintendent on the basis of documents submitted by the appellant re-quantified the demand which led to issuance of the impugned SCN. The appellant has also made payment towards their service tax liability and interest which has been appropriated in the impugned order. These facts are undisputed. Hence, I find that



there is no dispute regarding the tax liability under reverse charge, which the appellant has admitted and paid along with interest.

7.1. The appellant has contended that the service providers have issued invoices charging service tax at full rate which they have paid. They have also reversed the CENVAT credit on such payment and hence, demand under reverse charge would amount to double taxation. They have also argued that an amount of Rs. 15,38,375/- including security services of Rs. 25,000/- pertaining to services provided for period prior to reverse charge mechanism was considered in the demand.

7.2. It is observed from the invoices submitted by the appellant along with appeal memorandum that they pertain to reimbursement of labour charges for a particular month. The invoices also mention the amount of service tax as well as service charges applicable. Since the invoices are in respect of labour charges and not on job work charges, the same merits classification under man power supply services and security services respectively. The appellant has also agreed with the said classification and paid the service tax amount. It is also admitted by the appellant that they had also availed CENVAT on such payment and hence the contention of the appellant regarding double taxation is without any merit as the liability of service tax demanded was on the appellant himself.

7.3. As regards the contention of an amount of Rs. 15,38,375/- pertaining to services rendered prior to reverse charge period regime, I find that the adjudicating authority has already given his findings in Para 7.1.4.2 of the impugned order and concluded that on perusal of the records and as per Point of Taxation Rules, 2011, this argument is not tenable. The appellant has not submitted any evidence to refute this finding of the adjudicating authority. Hence, the contention of the appellant is rejected as being devoid of merit.

7.4. Regarding the contention of appellant on invocation of extended period of limitation as well as lack of suppression etc., it is observed that the short-payment of service tax was noticed during the course of audit conducted by the department. In the era of self-assessment, the appellant was required to assess his tax liability and discharge his liability correctly and intimate the department by filing ST-3 Returns giving correct taxable value, which the appellant has failed to do. Hence, there was suppression of facts from the appellant. The issue has been settled by the Hon'ble Supreme Court in the case of Dharmendra Textiles Processors reported as 2008(231)ELT 3(SC). Accordingly, the contention of the appellant in this regard is rejected.

8. In view of the discussions made above, I find no merits in the contentions of the appellant so as to interfere with the findings of the adjudicating authority in the impugned



order, which is upheld as being legal and proper and the appeal of the appellant is rejected.

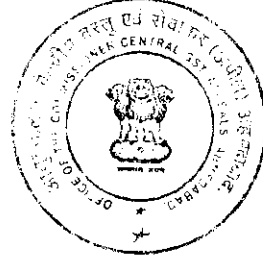
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

(Ankitesh Kumar)
Commissioner (Appeals)
Date: 30.08.2021

Attested

(Anilkumar P.)
Superintendent (Appeal)
CGST, Ahmedabad.



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2. The Commissioner, CGST & Central Excise, Gandhinagar Comm'rate.
3. The Assistant Commissioner, CGST & Central Excise, Gandhinagar Comm'rate.
4. The Asstt. Commissioner, System, CGST & Central Excise, Gandhinagar Comm'rate.
- ✓ 5. Guard File.
6. P.A. File.