



आयुक्त(अपील) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद 380015.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN : 20211064SW000022.733

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(85)55/AHD-III/09 / 11065 TO 11071
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP-30 to 31/2021-22
दिनांक Date : 22-09-2021 जारी करने की तारीख Date of Issue 20.10.2021
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 11/JC(AMS)/2008 दिनांक: 24.10.2008 issued by Joint Commissioner of Central Excise, Ahmedabad -III
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

1. M/s Anjaleem Enterprises Pvt Ltd
411, G.I.D.C Estate, Sector-28,
Gandhinagar

2. Shri M.A. Mehta (M.D.)
M/s Anjaleem Enterprises Pvt Ltd
411, G.I.D.C. Estate, Sector-28,
Gandhinagar

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 अतः तनीचे 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।

(ii) 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।

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 जोड़यूटीक्रेडिटमान्य 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।

(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) 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 मुख्य शीर्ष 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 कर एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न कर 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.

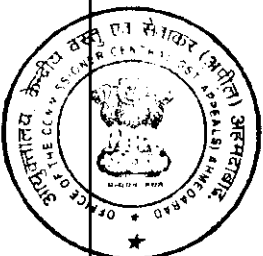
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

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

(क) उक्त लिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपील के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर 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 न्यायाधिकरणको एक अपील या केन्द्रीय सरकारको 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि-1 के अंतर्गतनिर्धारितकिए अनुसारउक्तआवेदन या मूलआदेश यथास्थितिनिर्णयनप्राधिकारी के आदेशमेंसेप्रत्येक की एक प्रतिपर रु.6.50 पैसेकान्यायालय शुल्कटिकटलगाहोनाचाहिए।

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) इनओरसंबंधितमामलोंकोनियंत्रण करनेवालेनियमों की ओरभी ध्यानआकर्षितकियाजाताहैजोसीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवंसेवाकरअपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 मेंनिहितहै।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (12) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवंसेवाकरअपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामलेमेंकर्तव्यमांग(Demand) एवंदंड(Penalty) का10%पूर्वजमाकरनाअनिवार्यहै। हालांकि, अधिकतमपूर्वजमा10 करोड़रुपएहै।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीयउत्पादशुल्कऔरसेवाकरकेअंतर्गत, शामिलहोगा "कर्तव्यकीमांग"(Duty Demanded)-

- (i) (Section) खंड 11D केतहतनिर्धारितराशि;
- (ii) लियागलतसेनवैटक्रेडिटकीराशि;
- (iii) सेनवैटक्रेडिटनियमोंकेनियम 6 केतहतदेयराशि.

⇒ यहपूर्वजमा 'लंबितअपील' मेंपहलेपूर्वजमाकीतुलनामें, अपील' दाखिलकरनेकेलिएपूर्वशर्तबनादियागयाहै.

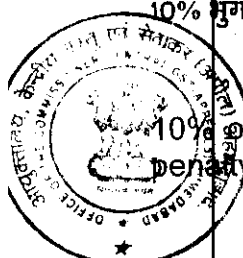
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (xix) amount determined under Section 11 D;
- (xx) amount of erroneous Cenvat Credit taken;
- (xxi) amount payable under Rule 6 of the Cenvat Credit Rules.

इसइस 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 appeals have been filed by M/s. Anjaleem Enterprises (P) Ltd, 411, GIDC, Sector-28, Gandhinagar; presently at 13A, Vedant Villas, Near Pratham Vatika, Off. 30 Meter Gotri Road, Gotri, Vadodara - 390 021 and Shri Madhukumar A. Mehta, Managing Director (hereinafter referred to as the appellants) against Order in Original No. 11/JC(AMS)/2008 dated 24-10-2008 [hereinafter referred to as "*impugned order*"] passed by the Joint Commissioner of the erstwhile Central Excise, Ahmedabad-III Commissionerate (now Gandhinagar Commissionerate) [hereinafter referred to as "*adjudicating authority*"].

2. The facts of the case, in brief, is that the appellant was holding Central Excise Registration No. 2312030183 and were engaged in the manufacture of STD/PCO units with brand name 'INTELLITRACK' classifiable under sub-heading 8517.00 of the schedule to the Central Excise Tariff Act, 1985. In addition the appellant was also manufacturing 'Pre-programmed memory chips (Programmed I.C's) software and "Powersupply".

3. On the basis of intelligence of large scale evasion of Central Excise duty by mis-declaration and clandestine removal of the product manufactured by them, the factory premises of the appellant was visited by the Central Excise Officers on 25.3.1993. Scrutiny of the records and verification of stock revealed that there were shortage in the physical stock of certain goods as compared to the recorded balance in the statutory records maintained by the appellant. It was also found that the appellant had evaded duty on the Value of the Proms as the same was not included in the value of the STD-PCO. The Proms were not cleared as such and were fitted inside the STD-PCO units to which they were integral and the specific part without which the STD-PCO units cannot function. It was also found that the Proms were not specifically covered under sub-heading 85.24 as claimed by the appellant and the exemption under Notification No. 84/89-CE dated 01.03.1989 was also not available as the 'Proms' are neither a software for computers nor classifiable under C.H.84.24.

The appellant was, therefore, issued a Show Cause Notice bearing No. 85/15-58/OA/93 dated 16.3.1994 calling upon them to show cause as to why :-

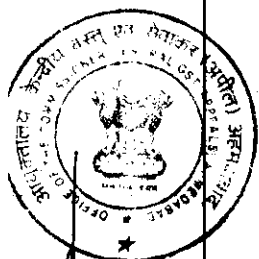


- i. The duty amounting to Rs.2,505/- on the STD-PCO found short and Rs.43,436.81 on the 310 LCDs found short and duty not debited on the goods cleared from 01.03.1993 which was now recovered, should not be confirmed under Section 11A of the Central Excise & Salt Act, 1944;
- ii. The differential duty amounting to Rs.7,42,900/- on the value of the proms cleared by the appellant and not included in the value of the STD-PCO should not be recovered from them under the proviso to Section 11A of the Central Excise & Salt Act, 1944 by invoking the extended period of limitation;
- iii. Penalty should not be imposed upon them under Rule 9(2) for the contravention of Rule 9 (1) and Rule 173-Q of the Central Excise Rules, 1944 for contravention of Rule 173-B, 173-C and 173-G of the Central Excise Rules, 1944.

5. Shri Madhukumar A. Mehta, Managing Director of the appellant firm was also issued a Show Cause Notice bearing No. V.85/15-58/OA/93 dated 16.3.1994 calling upon him to show cause as to why penalty should not be imposed upon him under Rule 209A of the Central Excise Rules, 1944.

6. The said Show Cause Notice was adjudicated vide Order in Original No. 11/JC(AMS)/2008 dated 24.10.2008 wherein :

- I. The demand of duty of Rs.45,941.81 on the STD-PCO units and the ICD found short was confirmed under the provisions of Section 11A of the Central Excise & Salt Act, 1944. The amount of Rs.45,941.81 paid by the appellant on 30.03.1993 was appropriated;
- II. The demand of differential duty of Rs.7,42,900/- was confirmed under the proviso to Section 11A of the Central Excise & Salt Act, 1944 and ordered to be recovered from the appellant;
- III. Penalty of Rs.2,000/- was imposed on the appellant under Rule 9 (2) of the Central Excise Rules, 1944;
- IV. Penalty of Rs.8,00,000/- was imposed on the appellant under Rule 173-Q of the Central Excise Rules, 1944;



- V. Penalty of Rs.1,00,000/- was imposed on Shri Madhkumar A. Mehta, Managing Director of the appellant firm.

7. Being aggrieved with the impugned order, the appellants had filed the instant appeals along with Stay Application on 12.03.2009 on the following grounds:

- A. The matter in the case was taken upto the Hon'ble Supreme Court by the appellant themselves and in the case titled as Anjaleem Enterprises Pvt Ltd Vs. CCE, Ahmedabad – reported at 2006 (194) LET 129 (SC) the Hon 'ble Supreme Court dismissed their petition and accordingly EPROMS are chargeable to Central Excise duty. In this premise they have no objection to pay the Central Excise duty of Rs.7,42,900/- confirmed by the adjudicating authority.
- B. However, the adjudicating authority has erred in imposing penalty of Rs.2000/- under Rule 9(2) and Rs.8,00,000/- under Rule 173-Q of the said Rules and penalty of Rs.1,00,000/- on the Managing Director of the Appellant under Rule 209A.
- C. The litigation went right upto the Hon'ble Supreme Court and this is a question of interpretation of Section 4 of the Central Excise Act and in such matter of valuation, there cannot be any penalty. They rely upon the judgements of the Hon'ble Tribunal in a plethora of cases.
- D. This is a demand for normal period and larger period matters have already been adjudicated with penalties. For normal period demand, there cannot be any imposition of penalty as per the judgement in the case of L.G. Electronics India Ltd vs. CCE, Noida reported at 2004 (178) ELT 471 (Tri- Del.) and in the case of Medley Pharmaceuticals Vs. CC & CE, Valsad reported at 2005 (183) ELT 471 (Tri.Mumbai).
- E. In terms of the grounds of appeal the impugned order is liable for dismissal and their prayers may please be taken accordingly, in respect thereof.

8. The appellants were granted opportunity of Personal Hearing on 17.04.2009, 14.05.2009 and 17.06.2009. However, the same was not attended by the appellants and adjournment was sought. Subsequently, vide letter dated 16.06.2009, Shri Hsiti D. Dave, Advocate, for the appellants requested for adjournment of the



hearing fixed on 17.06.2009 for some time stating that they had already paid the duty amounting to Rs.7,42,900/- and filed an application before the Settlement Commission, Mumbai for waiver of interest and penalty only. Till their application is decided, he requested that the appeals be kept in abeyance and assured to inform the outcome of their settlement application. In view of the request of the Appellants Advocate, the case was kept in abeyance and transferred to the Call Book.

9. Even after substantial time having passed, the appellants nor their Advocate informed the outcome of the application filed by them before the Settlement Commission. Therefore, they were asked vide letter dated 11.10.2018 to communicate the status of their application before the Settlement Commission. The present CGST and Central Excise, Gandhinagar Commissionerate informed vide their letter dated 26.11.2019 that the appellant had applied under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 on 23.11.2019.

10. Thereafter, Shri Rahul Gajera, Advocate, vide letter dated 05.08.2021 informed that their application before the Settlement Commissioner has been rejected and submitted a copy of letter dated 12.12.2009. He requested that a personal hearing may please be fixed in their appeals at the earliest.

11. Personal Hearing in the case was held on 16.09.2021 through virtual mode. Shri J.C.Patel, Shri Rahul Gajera and Ms. Shamita J. Patel, Advocates, appeared on behalf of both the appellants for the hearing. They reiterated the submissions made in appeal memorandum as well as written submission dated 13.09.2021. It was submitted that in the case of their other factory, demand for extended period and penalty was dropped by Hon'ble CESTAT and the Order of the Hon'ble Tribunal was upheld by the Hon'ble Supreme Court. They submitted a compilation of case laws on the subject.

12. I have gone through the facts of the case, submissions made in the Appeal Memorandum, and submissions made at the time of personal hearing and evidences available on records.



12.1 The appellants have filed the present appeals only challenging the penalties imposed upon them by the adjudicating authority vide the impugned order. The principal issue involved in the case i.e. classification of the product EPROM and inclusion of its value in the STD-PCO stands settled in favour of the department by the judgement of the Hon'ble Tribunal in the case involving the same appellant, which was reported at 2001 (137) ELT 1190 (Tri.-Mumbai). The decision of the Hon'ble Tribunal was challenged by the appellant before the Hon'ble Supreme Court. The Hon'ble Supreme Court vide its order dated 16.01.2006 dismissed the appeal and upheld the order of the Hon'ble Tribunal. This case was reported at 2006 (194) ELT 129 (SC). These facts have also been recorded in the impugned order under challenge in the present appeals and have also been admitted to and accepted by the appellants.

13. I find that the appellants have in their written submissions dated 13.09.2021 have come forward with the new ground that the larger period of limitation is not applicable since they had filed the Classification List. In support of their contention they have relied upon the decision of the Hon'ble Tribunal in the case of their another factory which was reported at 2001 (137) ELT 1190 (Tri.-Mumbai). They have also relied upon other decisions of the Hon'ble Tribunal to support their contention.

14. I find that the issue of limitation which has been raised by the appellants for the first time on 13.09.2021 is a new ground which was hitherto never raised by them before any authority. The grounds of appeal in the Appeal Memorandum filed on 12.03.2009 clearly states that they have no objection to pay the Central Excise duty confirmed by the adjudicating authority and I find that they have only challenged the penalties imposed upon them by the adjudicating authority. I also find that the Advocate of the appellants had vide letter dated 16.6.2009 clearly stated that they have filed application before the Settlement Commission, Mumbai for waiver of interest and penalties only as they do not want to contest duty amount. A copy of their application before the Hon'ble Settlement Commission, Mumbai was also submitted. I find that the appellants have in their application before the Hon'ble Settlement Commission categorically stated that the issue for settlement before the Hon'ble Commission is for waiver of interest, penalties and personal penalty on the Managing Director. They had also submitted before the



Hon'ble Settlement Commission that *"in view of such decision of Honourable Apex Court fully binding to them, they at this stage do not propose or dispute the levy of Central Excise of Rs.7,42,900/- for the period June to September-1992 and are fully ready and willing and have in fact already paid the same"*.

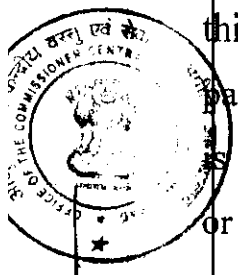
15. The application of the appellants was rejected by the Hon'ble Settlement Commission for non-compliance of the provisions of Section 31C and Section 32E (1) of the Central Excise Act, 1944.

16. I further find that the appellant had also applied for resolution of the case and filed application on 23.11.2019 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

17. It was only when their application before the Hon'ble Settlement Commission, Mumbai as well as their application under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 did not fructify, they responded to the communication of grant of personal hearing and it is only at this juncture that they have for the first time come forth with the new ground of limitation.

18. I do not find it a case fit for allowing raising of a new/fresh ground which was hitherto never raised by the appellants in the present appeals filed by them nor before any authority. Therefore, I disallow raising of the fresh/new ground and without going into its merits, I proceed to decide only the issues raised by them in their appeal memorandum.

19. The appellants have in the present appeals, in view of the settled position of law, accepted their liability to pay Central Excise Duty on EPROMs and challenged the penalties imposed on them by the adjudicating authority. They have contended that the matter went right up to the Hon'ble Supreme Court and this is a question of interpretation of Section 4 of the Central Excise Act and in such matter of valuation there cannot be any penalty. I do not find any merit in this argument of the appellant. Non-inclusion of the value of an integral part/component in the value of the principal goods in which such part/component is contained is not a matter of interpretation. While the classification of a product or its eligibility to the benefit of exemption under a notification may be a matter of

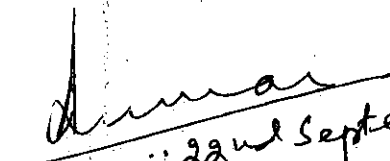


interpretation, inclusion of value of an integral part/component in the principal goods is not a interpretational matter. The demand for differential duty against the appellant has arisen on account of the non-inclusion of the value of the integral part/component in the value of the principal goods manufactured and cleared by them. The judgements of the Hon'ble Tribunal relied upon and cited by the appellants in support of their contention are therefore, not applicable to the facts of the present case. I therefore, do not find any merit in the contention of the appellants as regards imposition of penalties by the adjudicating authority.

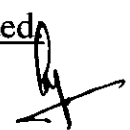
20. In view of the above discussions, I reject the appeals filed by the appellants and uphold the impugned order.

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

The appeals filed by the appellants stands disposed off in above terms.


.. 22nd September, 2021.
(Akhilesh Kumar)
Commissioner (Appeals)

Attested


(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

BY RPAD / SPEED POST

To
M/s, Anjaleem Enterprises (P) Ltd,
13A, Vedant Villas, Near Pratham Vatika,
Off. 30 Meter Gotri Road,
Gotri, Vadodara – 390 021

[OLD ADDRESS]

[411, GIDC, Sector-28, Gandhinagar,]
[Infocity, Gandhinagar, Gujarat-382 007]

Shri Madhukumar A. Mehta
13A, Vedant Villas, Near Pratham Vatika,
Off. 30 Meter Gotri Road,

Date: .09.2021.



Appellant

Gotri, Vadodara – 390 021

The Commissioner,
CGST & Central Excise,
Commissionerate, Gandhinagar

Respondent

Copy to:

- 1) The Chief Commissioner, Central GST, Ahmedabad Zone.
- 2) The Commissioner, CGST, Gandhinagar.
- 3) The Assistant Commissioner (HQ System), CGST, Gandhinagar.
(for uploading the OIA)

- ✓ 4) Guard File.
- 5) P.A. File.

