



## 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

☎ 07926305065

- टेलीफैक्स 07926305136



DIN : 20220264SW000000E788

### स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1504/2021 /5988-92
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP-97/2021-22  
दिनांक Date : 25-01-2022 जारी करने की तारीख Date of Issue 07.02.2022
- आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. Kadi/DC/D.Khatik/29/ST/2020-21 दिनांक: 26.02.2021 issued by Deputy Commissioner, CGST & Central Excise, Division Kadi, Gandhinagar Commissionerate
- ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Shayar Construction Co.  
158/1, Opp. O.N.G.C Colony, At - Merda,  
Taluka - Kadi, Dist-Mehsana

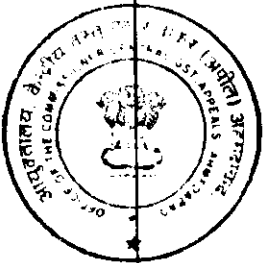
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

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 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।
- (ii) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> 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 हानिकार खाने 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 मामलों 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 वो समय पर या बाद में विल्ट 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 ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-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 रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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.

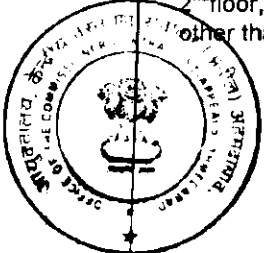
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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) 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 2<sup>nd</sup>माला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 Appellate Tribunal or the one application to the Central Govt. As the case may be, is filed to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय 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.

- (70) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) के प्रतिअपीलो के मामले में कर्तव्यमांग (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 सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded)-

- (Section) खंड 11D के तहत निर्धारित राशि;
- लिया गलत सेनवैट क्रेडिट की राशि;
- 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.

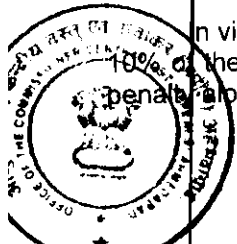
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (cxclii) amount determined under Section 11 D;
- (cxciv) amount of erroneous Cenvat Credit taken;
- (cxcv) 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. Shayar Construction Co., 158/1, Opp. ONGC Colony, At: Merda, Taluka : Kadi, District : Mehsana, Gujarat (hereinafter referred to as the appellant) against Order in Original No. Kadi/DC/D.KHATIK/29/ST/2020-21 dated 26.02.2021 [hereinafter referred to as "*impugned order*"] passed by the Deputy Commissioner, CGST, Division : Kadi, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant are engaged in the business of laying of underground and over ground pipelines etc. for their clients M/s.ONGC, M/s.IOCL, M/s.GSPC, M/s.Sabarmati Gas Limited etc. for which they are holding Service Tax Registration No. ABEPR1777NST001 under the category of Commercial/Industrial Building and Civil Structures. On scrutiny of the ST-3 returns filed by the appellant for the period from July, 2012 to September, 2012, it was observed that they had declared gross amount received amounting to Rs.81,13,123/- and service tax payable amounting to Rs.4,96,986/- under the category of 'Construction services other than Residential Complex, including Commercial/Industrial Buildings or Civil Structures' without claiming benefit of any Notification i.e. abatement under Notification No.01/2006-ST dated 01.03.2006 and Notification No. 26/2012-ST dated 20.06.2012. An inquiry was initiated and the appellant was called upon to submit information and documents. The appellant vide letter dated 05.09.2014 submitted copies of Income Ledger, Invoices and Work Orders for the period 01.07.2012 to 30.09.2012.

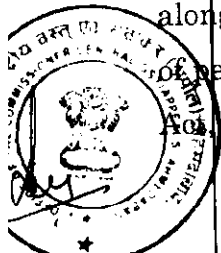
2.1 On verification of the documents submitted by the appellant, it was observed that the appellant were providing service to their various customers wherein the goods/materials were supplied free of cost by the service recipient. The service tax payable by the appellant and the service recipient has been worked out after availing abatement of 40% under Notification No.26/2012-ST dated 20.06.2012. It appeared that the



appellant had while calculating the gross value not considered the value of free materials received from the service recipients. However, the benefit of Notification No.1/2006-ST dated 01.03.2006 and Notification No.26/2012-ST dated 20.06.2012 was not available to the appellant as they had not included the value of the goods or materials supplied free of cost. Therefore, they were required to pay service tax @ 12.36% on the gross amount charged by them from their customers. The service tax short paid by the appellant during the period from July, 2012 to September, 2012 is summarized as under :

S.No.	Description of Service	Name of Service Receiver	Service Tax Payable (in Rs.)	Service Tax paid (in Rs.)	Service Tax short paid (in Rs.)
1	Commercial or Industrial Construction service	M/s.ONGC	351994	-	-
2	Works Contract Service	M/s.IOCL	207011	-	-
3	Works Contract Service	M/s.GSPC	35531	-	-
4	Commercial or Industrial Construction service	M/s.Gulabrandsen Chem P. Ltd	2719	-	-
5	Works Contract Service	M/s.Sabarmati Gas Ltd	3461	-	-
	TOTAL =		600717	105730	494986

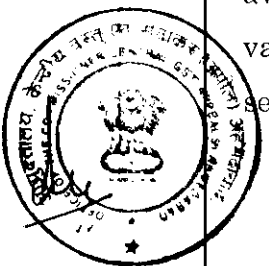
2.2 It also appeared that the appellant was not registered with the Service Tax department under the category of Works Contract service nor had they exercised the option to pay service tax under the Works Contract (Composition Scheme for payment of Service Tax) Rules, 2007 in respect of the works contract rendered by them. The appellant had during the period from July, 2012 to September, 2012 short paid Service Tax amounting to Rs.4,94,986/-. Therefore, the appellant was issued SCN No. V.STC/Kadi/SCN-02/2013-14 dated 30.09.2014 demanding service tax amounting to Rs. 4,96,986/- under Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of penalty was also proposed under Section 76, 77(2) and 78 of the Finance Act, 1994.



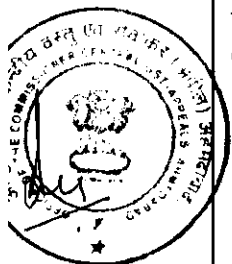
3. The said SCN was adjudicated vide the impugned order and the demand for service tax amounting to Rs.2,58,534/- was confirmed along with interest. Demand for service tax amounting to Rs.2,38,452/- was dropped. Penalty of Rs.1,29,267/- was imposed under Section 76, Penalty of Rs.10,000/- each was imposed under Section 77 (1) (a) and 77 (2) of the Finance Act, 1994.

4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :

- i. They are involved in undertaking composite contracts for supply and construction, procure the construction material and construct the site for which a lump sum consideration is charged from the customer. Despite the fact that there can be no vivisection of a composite contract, the government notified 'Commercial Construction Services' and issued Notification No. 15/2004-ST dated 10.09.2004 granting abatement of 67% towards the material component. The said notification was later consolidated into Notification No. 1/2006-ST dated 01.03.2006.
- ii. They have some portion of bill amount for which they have provided composite service of labour with material on which they were eligible for 67% abatement under Notification No. 15/2004-ST dated 01.03.2004.
- iii. The conflicting positions of the judiciary and the government resulted in substantial confusion. They decided to adopt a conservative approach and registered themselves under 'Commercial Construction Services' and accordingly discharged service tax.
- iv. They rely on the decision of the Larger Bench of the Hon'ble Tribunal in the case of Bhayana Builders from which it is clear that free supply value is not within the scope of the contractee, for availment of abatement benefit it is not required to be added in gross value. Without inclusion of the value of free supply material, the service provider can avail the benefit of abatement.



- v. By allowing abatement, their service tax liability is Rs.1,03,554/- against which they have paid Rs.1,05,730/-. They have paid excess service tax amounting to Rs.2,176/- which is refundable to them.
- vi. They rely upon the decisions in the case of : 1) Bhayana Builders (P) Ltd Vs. Commissioner of Service Tax, Delhi – 2013 (32) STR 49 (Tri-LB); 2) Chemex Engineers Vs. Commissioner of Service Tax, Cochin – 2010 (17) STR 534 (Tri.-Bang.).
- vii. The value of goods and materials supplied free of cost by the service recipient being neither monetary on non-monetary consideration nor flowing from the service recipient, accruing to the benefit of the service provider, would be outside the taxable value or the gross amount charged.
- viii. Value of free supplies does not comprise the gross amount charged under Notification No. 15/2004-ST, including the explanation introduced thereto by Notification No. 4/2005-ST.
- ix. With the introduction of the Negative list of service w.e.f 01.07.2012 the requirement of service category became redundant. They have not opted for that particular service and they were engaged in execution of contract with IOCL where material, labour and service was involved. So they opted for Rule 2A of the Valuation Rules, 2006 and discharge the service tax accordingly. The department contention regarding opting for the abatement and non grossing up the free supply value of material in the service tax value is not tenable. Further, the material supplied by IOCL were not in the scope of the appellant.
- x. Penalty also cannot be imposed as there is no short payment of service tax. They have always been under the bonafide belief that they are not liable for payment of service tax. There was no intention to evade payment of service tax. They rely upon the decision in the case of Hindustan Steel Ltd. Vs. The State of Orissa – AIR 1970 (SC) 253, Kellner Pharmaceuticals Ltd Vs. CCE – 1985 (20) ELT 80, Pushpam Pharmaceuticals Company Vs. CCE – 1995 (78) ELT 401 (SC), CCE Vs. Chemphar Drugs and Liniments – 1989 (40) ELT 276 (SC).



- xi. The issue involved is of interpretation of statutory provision and therefore, penalty cannot be imposed. They rely upon the decision in the case of :- Bharat Wagon & Engg. Co Ltd. Vs. Commissioner of C.Ex., Patna – (146) ELT 118 (Tri.-Kolkata); Goenka Woolen Mills Ltd Vs. Commissioner of C.Ex., Shillong – 2001 (135) ELT 873 (Tri.-Kolkata); Bhilwara Spinners Ltd Vs. Commissioner of C.Ex, Jaipur – 2001 (129) ELT 458 (Tri.\_Del).
5. Personal Hearing in the case was held on 17.11.2021 through virtual mode. Shri Vipul Khandhar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum.
6. I have gone through the facts of the case, submissions made in the Appeal Memorandum and the submissions made at the time of personal hearing. The issue before me for decision is whether the abatement in respect of the taxable value of services availed by the appellant in the facts and circumstances of the case is proper or otherwise. The demand for service tax is for the period from July, 2012 to September, 2012.
7. I find that the appellant is engaged in providing service of laying of underground and over ground pipelines for their customers and they have filed the ST-3 returns under the category of 'Construction services other than Residential Complex, including Commercial/Industrial Buildings or Civil Structures' of laying of over ground and underground pipelines, leakage repair works etc. With the introduction of the Negative List of Services regime w.e.f. 01.07.2012, the classification of services was no more relevant to the levy and payment of service tax. The applicability of service tax is to be determined on the basis of Section 65B of the Finance Act, 1994, the Declared Services in terms of Section 66E of the Finance Act, 1994 and the Negative List of Services in terms of Section 66D of the Finance Act, 1994. Therefore, the definitions of services under Section 65 of the Finance Act, 1994 are not relevant to the issue as the demand



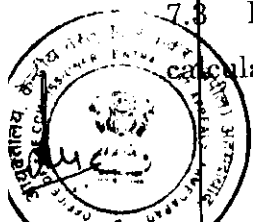


pertains to the period post the introduction of the negative list of services regime.

7.1 From the SCN and the impugned order, I find that the appellant had claimed the benefit of Notification No. 1/2006-ST dated 01.03.2006 and Notification No. 26/2012-ST dated 20.06.2012. The appellant have also claimed the benefit of abatement in terms of Rule 2A of the Service Tax (Determination of Value) Rules, 2006 which is applicable to Works Contract Service. The adjudicating authority has neither discussed this nor given any finding in the impugned order. On the contrary, I find that the adjudicating authority has recorded his findings solely on the basis of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007. However, I am of the view that the adjudicating authority has grossly erred inasmuch as Notification No. 32/2007-ST dated 22.05.2007 vide which the said Rules were introduced has been rescinded by Notification No.35/2012-ST dated 20.06.2012.

7.2 The adjudicating authority has, by overlooking the fact of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 being rescinded and that the same was not in existence during the period of demand i.e. July, 2012 to September, 2012, also erred in ordering inclusion of the value of the goods/materials supplied free of cost by the service recipient by following the decision in the case of ABL Infrastructure Pvt Ltd. Vs. Commissioner of Central Excise, Customs and S.T, Nashik – 2018 (11) GSTL 106 (Tri.-Mumbai). The said judgment of the Hon'ble Tribunal was pronounced in the context of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007. However, since the said rules for composition scheme are not in existence anymore, the judgment of the Hon'ble Tribunal would not be applicable to the facts of the present case wherein the appellant has not claimed the benefit of the composition scheme under the said rules.

7.3 I further find that the adjudicating authority has also erred in calculating the amount of service tax payable by the appellant. At Para 8



of the impugned order, the adjudicating authority has arrived at the service tax short paid by the appellant after allowing abatement of 67% in terms of Notification No.1/2006-ST dated 01.03.2007. I find that the said Notification has been rescinded w.e.f. 01.07.2012 vide Notification No.34/2012-ST dated 20.06.2012.

7.4 In view of the above, I am of the considered view that the matter needs to be remanded back to the adjudicating authority to decide the matter afresh. Considering the nature of the services provided by them, the appellant should submit their claim for the benefit of abatement under the applicable notification, if any. The adjudicating authority shall after considering the submission of the appellant for abatement extend the benefit of the notification claimed, if otherwise available to the appellant. I, therefore, set aside the impugned order and remand back the case to the adjudicating authority for denovo adjudication in light of the directions contained hereinabove.

8. 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.

Attested:

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

**BY RPAD / SPEED POST**

To

M/s. Shayar Construction Co.,  
158/1, Opp. ONGC Colony,  
At: Merda, Taluka : Kadi,  
District : Mehsana, Gujarat

The Deputy Commissioner,  
CGST & Central Excise,

*(Signature)*  
( Akhilesh Kumar )  
Commissioner (Appeals)  
Date: 01.01.2022.



Appellant

Respondent

Division- Kadi,  
Commissionerate : Gandhinagar

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.

