



सत्यमेव जयते

आयुक्त का कार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate  
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आजादी का  
अमृत महोत्सव**By Regd. Post**

DIN No.: 20221064SW000000B7D4

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/CEXP/02/2022-APPEAL / 4311 - 15
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-053/2022-23 and 27.10.2022
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	31.10.2022
(ङ)	Arising out of Order-In-Original No. AHM-CEX-003-ADC-MS-021-21-22 dated 26.10.2021 passed by the Deputy Commissioner, CGST & CE, Division-Kalol, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Torrent Pharmaceuticals Ltd. Address:- Ahmedabad-Mehsana Highway, Village-Indrad, Taluka-Kadi, District-Mehsana, Gujarat

कोई व्यक्ति इस अपील-आदेश से असंतोश अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो सकता है।

Any person aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way.

भारत सरकार का पुनरीक्षण आवेदन:-

**Revision application to Government of India:**

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा 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 :-

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 :-

(क) 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।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course



of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

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।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

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.

(2) 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 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.

(3) 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.

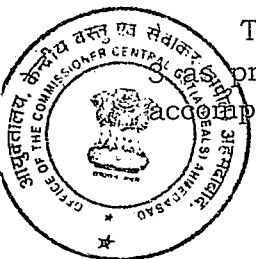
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

(2) उक्तलिखित परिच्छेद 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।

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 above para.

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of



Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

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

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 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.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील 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)

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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।

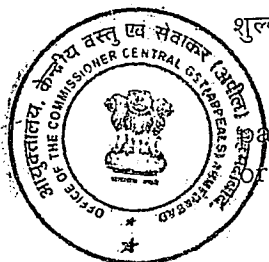
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

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."



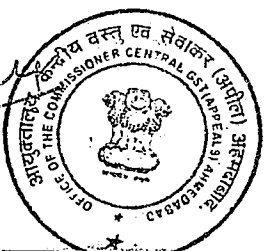
अपीलिय आदेश / ORDER-IN-APPEAL

The present appeal has been filed by M/s. Torrent Pharmaceuticals Limited, Ahmedabad- Mehsana Highway, Village: Indrad, Taluka – Kadi, District- Mehsana, India (herein after referred to as “the appellant”) against Order – in – Original No. AHM-CEX-003-ADC-MS-021-21-22 dated 26.10.2021 (hereinafter referred to as “the impugned order”) passed by the Deputy Commissioner, Central GST, Division: Kalol, Commissionerate – Gandhinagar (hereinafter referred to as “the adjudicating authority”). The appellant, having Central Excise Registration No. AA ACT5456AXM002 and Service Tax Registration No. AA ACT5456EST001, are engaged in the manufacture and export of PP medicaments falling under Chapter 30 of the Central Excise Tariff Act, 1985.

2. Facts of the case, in brief, are that the appellant had submitted 7 (seven) rebate claims in respect of Central Excise duty involved on the export of goods under Rule 18 of Central Excise Rules, 2002 read with Notification No. 19/2004-CE (N.T.) dated 06.09.2004. All the rebate claims were sanctioned by the then rebate sanctioning authority i.e. Assistant Commissioner, erstwhile Central Excise, Division-Kalol wherein it was ordered to pay the refund amount in cash under Section 11B of the Central Excise Act, 1944 read with Rule 18 of Central Excise Rules, 2002. Further, a part of the amount was sanctioned by way of Re-credit in the CENVAT account. Details of such Orders-in-Original pertaining to the rebate sanctioned are as under:

(Amount in Rs.)

Sr. No.	Total Nos. of ARE-1	Orders-in-Original No.	OIO Date	Sanctioned by way of Cenvat Credit
1	6	762 to 767/CE/REB/DC/2016-17	31.05.2017	2,80,016/-
2	16	768 to 783/CE/REB/DC/2016-17	31.05.2017	2,13,497/-
3	23	784 to 806/CE/REB/DC/2016-17	31.05.2017	2,33,626/-
4	32	807 to 828/CE/REB/DC/2016-17	31.05.2017	3,37,692/-
5	15	829 to 844/CE/REB/DC/2016-17	31.05.2017	1,50,354/-
6	3	925 to 927/CE/REB/DC/2016-17	08.06.2017	42,242/-
7	10	1064 to 1703/CE/REB/AC/2016-17	22.06.2017	4,63,966/-
<b>TOTAL</b>				<b>17,21,032/-</b>



2.1. Being aggrieved with the aforesaid orders, the appellant had filed 7 (seven) appeals before the Commissioner (Appeals), Central Tax, Ahmedabad, bearing Appeal Nos. 37/GNR/17-18 to 43/GNR/17-18 on the grounds that the Orders-in-Original were issued prior to implementation of CGST, i.e. 01.07.2017, and were received by their office on 25.07.2017 i.e. after implementation of CGST. It was contended that there is no dispute on merit regarding admissibility of rebate claims. However, on implementation of the CGST Act, 2017 with effect from 01.07.2017, the balance Cenvat credit as on 30.06.2017 is allowed to be transferred under the said Act. As from 01.07.2017, they were not under Central Excise Act, therefore the credit allowed by the rebate sanctioning authority cannot be availed by them. Hence, as per the relevant Section 142 (3) of the CGST Act, 2017, every claim for refund of duty filed on or after the appointed day (CGST), for refund of any amount of CENVAT paid under the existing law, shall be disposed off in accordance with the provisions of existing law and any amount eventually accruing, to him shall be paid in cash.

3. The Commissioner (Appeals), Central Tax, Ahmedabad had allowed the appeal filed by the appellant vide Order-in-Appeal No. AHM-EXCUS-003-APP-0196-202-17-18 dated 30.01.2018 issued on 22.02.2018 and remanded the case to the rebate sanctioning authority.

3.1. Thereafter, the appellant had vide letter dated 16.06.2020 addressed the jurisdictional authorities stating that with reference to OIA No. AHM-EXCUS-003-APP-0196-202-17-18, no action was initiated by the department to refund the amount for more than 2 years, and was retained by the department for 2 years without any legal provision.

4. Subsequently, the issue was adjudicated by the adjudicating authority vide the impugned order wherein the refund claim amounting to Rs. 17,21,032/- was rejected under Section 11B of the Central Excise Act, 1944 read with Rule 18 of Central Excise Rules, 2002, and read with Section 142 (3) and 142 (6) (a) of the Central Goods and Service Tax Act, 2017.

5. Being aggrieved with the impugned order, the appellant has preferred the instant appeal, inter-alia, on following grounds:



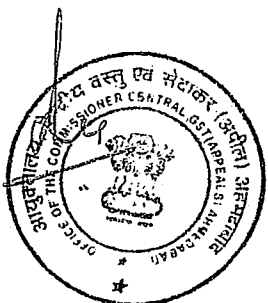
(i) In the impugned order, the claims of refund are rejected only on the ground that no evidences were produced as to date of receipt of earlier orders granting credit. There are no reasons or probable cause for doubting the fact of receipt of orders as claimed by Appellant. In fact the orders were issued by the very office now deciding the claims and hence the date of delivery / receipt must be available with the same office. The evidence required by the department was very much in their possession. There is no reason to seek evidences from the appellant. The officer could have called for the details from his own office and verified the same.

(ii) Alternatively the Officers should have called for such details from the appellant. There was already delay in deciding the matter. Calling for such details would not have caused any further prejudice.

(iii) The Commissioner (Appeals), Ahmedabad vide para 8 of the OIA had upheld the fact that order of rebate claim was received after implementation of GST and directed the adjudicating authority to sanction refund in cash as discussed in para 7. The fact that rebate OIO were received post 01.07.2017 is undisputed and upheld by Ld. Commissioner (Appeal) vide para 8 of the OIA dated 30.01.2018. As no Appeal has been filed by department against OIA the matter has reached finality. The adjudicating officer cannot reject refund claims.

(iv) It is a settled law that the adjudicating authority cannot travel beyond the scope of an order passed by an appellate authority, remanding the matter for reconsideration. They relied on the decision in the case of **EON Polymers v. CCE, Jaipur – 2005 (187) ELT 474** passed by the Hon'ble CESTAT, New Delhi.

(v) The Appellant further submits that for the reason of being beyond the scope of remand, the order of the adjudicating authority also suffers from judicial discipline as the same is in violation of the remand order passed by the Commissioner (Appeals), AHmedabad. Reliance was placed on the judgment of the Hon'ble CESTAT Delhi in the case of **Moon Light Exim (P.) Ltd. V. CCE & ST, Alwar – 2018 (363) ELT 617 (Tri. Del.)**



6. Personal hearing in the case was conducted in virtual mode on 09.09.2022. Shri Shridev Vyas, Advocate, appeared on behalf of the appellant. He re-iterated the submissions made in the appeal memorandum. Subsequently vide letter dated 14.09.2022 they submitted copies of the Dispatch Register maintained by the Deputy Commissioner showing the date of dispatch of the Orders-in-original.

7. I have gone through the appeal memorandum, oral submissions made during the personal hearing and documents submitted at a later stage. It is observed from the case records that the appellants were sanctioned the rebate claims on merits and a part of the rebate claim was sanctioned by way of re-credit in their Cenvat credit account. It is the contention of the appellant that since they had received these orders after implementation of the GST regime, they were not in a position to take the re-credit in their Cenvat accounts and hence it should be sanctioned to them in cash as per the provisions of Section 142 (3) of the CGST Act, 2017. I further find that there is no dispute regarding the eligibility of the appellant for the rebate and its sanction. I find that the adjudicating authority has at Para 10 and 11 of the impugned order accepted the entitlement of the appellant for the refund claims. He has rejected to grant the rebate in cash on the grounds that the appellant did not submit proof of receipt of these seven orders-in-original after 30.06.2017 nor appeared before him to clarify the matter.

8. I find that, the impugned order has been passed by the adjudicating authority in the remand proceedings ordered by the Commissioner, Central Tax, Appeals, Ahmedabad vide Order-in-Appeal No. AHM-EXCUS-003-APP-0196-202-17-18 dated 30.01.2018. The relevant portions of the order passed by the Commissioner (Appeals) are as under:

“6. I observe that in all seven cases, the adjudicating authority has issued Orders-in-Original prior to introduction of CGST Act, however, the appellant has contended that they received the OIOs on 25.07.2017. It is fact that on implementation of CGST Act with effect from 01.07.2017, the balance credit as on 30.06.2017 is allowed to be transferred at one time only by the assessee. In the circumstances, after implementation of CGST Act the appellant is prevented from availing any CENVAT credit due under Central Excise Act and Rules. In the circumstances, it

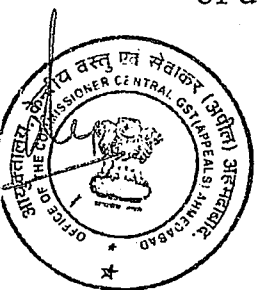


appears that Government has made provision under CGST Act vide Section 142(3). which reads as under:

*"(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944: Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse: Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act."*

7. From the records of the instant case, I observed that the adjudicating authority has issued orders before implementation of GST and the same was received by the appellant after implementation of the GST. I observe that the basic intention of the above statute is that whatever refund claim filed by a person before implementation of GST shall be paid in cash on or after the date of implementation of GST. It appears that the order received after implementation of GST, granting refund through Cenvat credit does not be of any use to them. In the circumstances, I feel that the benefit of the provision under Section 142 (3) of the CGST Act should be extended to the appellant, if they received the orders in dispute after implementation of GST.

8. It is a fact that the orders of the rebate claims were received by the appellant after implementation of CGST Act. Therefore, I remand the case to the adjudicating authority to decide the issue afresh in view of discussions at para 7 above."



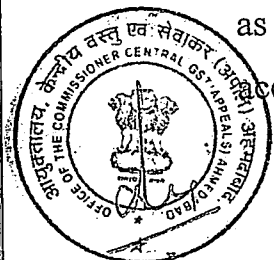


9. I find that the adjudicating authority has not followed the directions of the Commissioner (Appeals), Ahmedabad given at Para 7 of the Order-in-Appeal No. AHM-EXCUS-003-APP-0196-202-17-18 dated 30.01.2018. He has in Para 8 of the impugned order discussed Para 6 of the order of the Commissioner (Appeals) and not discussed the directions of the Commissioner (Appeals) as per Para 7. He has committed a violation of judicial indiscipline in not following the directions of the Commissioner (Appeals), Ahmedabad while passing the impugned order in remand proceedings.

10. It is further observed that the adjudication authority has passed the impugned order on issues which was irrelevant for deciding the case in remand proceedings. The directions given by the Commissioner (Appeals) at Para 7 was categorical and unambiguous. Nothing contrary is available on records. Hence, the impugned order passed by the adjudicating authority, passed in violation of principles of judicial discipline, is not legally sustainable and is liable to be set aside. I agree with the contention of the appellant in this regard.

10.1. It is also observed that the appellant had in additional written submission made vide letter dated 14.09.2022 submitted copies of the Dispatch Register maintained by the Divison showing the date of dispatch of the Orders-in-originals. In this regard, a letter F. No. GAPPL/COM/CEXP/02/2022/3407 dated 16.09.2022 was issued to the Deputy/Assistant Commissioner, CGST, Kalol Division for verification of the genuineness of the copy of dispatch register submitted by the appellant. No response has been received from the Divisional Assistant/Deputy Commissioner. Hence, I am constrained to hold that the copy of dispatch register is authentic. As per the dispatch register, all the orders were dispatched on 25.07.2017 i.e. after implementation of GST. Hence, it is proved on the basis of records of the Central Excise, Division office that, the orders in question, granting rebate by way of re-credit in the Cenvat account, were issued after implementation of GST and hence, the contentions of the adjudicating authority is even otherwise factually incorrect.

11. The impugned order deserves to be set aside, being not sustainable on facts as well being passed in violation of principles of judicial discipline, and I order so accordingly.



12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटान उपरोक्त तरीके से किया जाता है।  
The appeal filed by the appellant stands disposed off in above terms.

*Akhilesh Kumar*  
(अखिलेश कुमार) .. 27<sup>th</sup> October, 2022.

( **Akhilesh Kumar** )

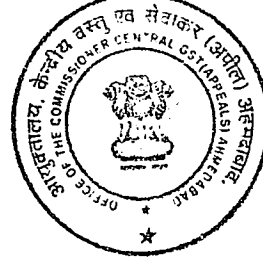
आयुक्त(अपील)

Commissioner (Appeals)

Dt: 27<sup>th</sup> October, 2022.

साक्ष्यांकित / Attested:

*Somnath Chaudhary*  
(Somnath Chaudhary)  
Superintendent (Appeals),  
CGST, Ahmedabad.



By Regd. Post A. D

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Dist. Mehsana, Pin - 382721

Copy to :

1. The Pr. Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Pr. Commissioner, CGST and Central Excise, Gandhinagar.
3. The Deputy/Asstt. Commissioner; Central GST, Division-Kalol, Gandhinagar.
4. The Deputy/Asstt. Commissioner (Systems), Central Excise, Gandhinagar.
- ✓ 5. Guard file
6. PA File