



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय उत्पाद शुल्क भवन,
सातवीं मंजिल, पोलिटेकनिक के पास,
आम्बावाडी, अहमदाबाद-380015

7th Floor, Central Excise Building,
Near Polytechnic,
Ambavadi, Ahmedabad-380015



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रजिस्टर डाक ए.डी.द्वारा

क फाइल संख्या (File No.): V2(84)122-123-124 /Ahd-II/Appeals-II/ 2015-16 , V2(73)1 /EA-2/Ahd-II/Appeals-II/ 2016-17

स्थगन आवेदन संख्या(Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 28 to 31-17-18

दिनांक (Date): 27.07.2017, जारी करने की तारीख (Date of issue):

श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित

Passed by Shri Uma Shanker , Commissioner (Appeals-II)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-), अहमदाबाद- II, आयुक्तालय द्वारा जारी
मूल आदेश सं----- दिनांक -----से सृजित
Arising out of Order-In-Original No. _41-43/ADC/2015/DSN_ Dated: 27/01/2016 issued
by: Additional Commissioner Central Excise (Div-), Ahmedabad-II

घ अपीलकर्ता/प्रतिवादी का नाम एवम पता (Name & Address of the Appellant/Respondent)

M/s AIA Engineering Ltd.

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 an 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:

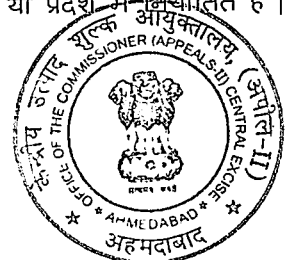
(1) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए।

A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, 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 हानि कारखाने से किसी भंडारगार या अन्य कारखाने में या किसी भंडारगार से दूसरे भंडारगार में माल ले जाते हुए मार्ग में, या किसी भंडारगार या भंडार में चाहे वह किसी कारखाने में या किसी भंडारगार 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 मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित हैं।



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

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

- (d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

- (1) 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 दिनोंक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

- (2) रिविजन आवेदन के साथ जहाँ 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, केन्द्रीय उत्पादन शुल्क एवं सेवाकर 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) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

- (ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैटल हॉस्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016.

- (b) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380016. in case of appeals other than as mentioned in para-2(i) (a) above.

- (2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपर 5 लाख या उससे कम है वहां रूपर 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपर 5 लाख या 50 लाख तक हो तो रूपर 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपर 50 लाख या उससे ज्यादा है वहां रूपर 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम



रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।

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 पट्टी चार्ज 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 filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.1000/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित हैं।

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), 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) लिखा 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. 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 सन्दर्भ में 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

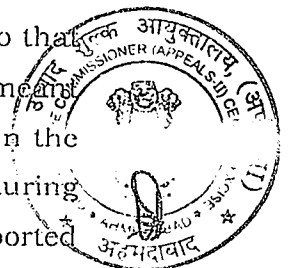
The subject appeals are filed by M/s. AIA Engineering Ltd. Plot No. 423-427, Mahagujarat Industrial Estate, Sarkhej-Bavla Highway, Village: Moraiya, Tal: Sanand, Dist: Ahmedabad (hereinafter referred to as 'the appellants') against Order in Original No. 41-43/ADC/2015/DSN dated 27.1.2016, (hereinafter referred to as 'the impugned orders') passed by the Additional Commissioner, Central Excise, Ahmedabad-II (hereinafter referred to as 'the adjudicating authority'). The appellants are engaged in the manufacture of excisable goods falling under Chapter 73 and 84 of the Central Excise Tariff Act, 1985. The appellant are availing the benefit of Cenvat Credit on the inputs, & input services under Cenvat Credit Rules, 2004 (hereinafter mentioned as 'CCR, 2004') Vide this order, three appeals nos. 122, 123 and 124 of 2016 are taken up for decision as the issues involved in all these three appeals are identical. The Deptt. Has also filed appeal against the issue of Credit allowed on outdoor catering service.

2. The brief facts of the case are that during the course of audit of Excise records of the appellants for the period Dec-2010 to SEPT-2013, they had wrongly availed Cenvat Credit of Service Tax on outdoor catering service, Construction Service and Information Technology Service total amounting Rs.139765/-. Three Show Cause Notice issued for recovery of wrongly availed Cenvat Credit, with interest and penalty under CER 2004. The adjudicating authority vide impugned orders has allowed Cenvat credit of Rs. 60192/- for outdoor catering service and disallowed credit of Rs.13328/- for Construction Service, and Rs.126437/- for information technology Service, and also imposed penalty.

3. Being aggrieved by the impugned orders, the appellants have preferred these appeals.

a. As regards, Construction Service, it is contended that, credit of various services such as repairs, alterations, renovation work etc carried out in the factory premises. These services were utilized in their factory and have no connection to making of structures in support of capital goods. Said services have been used in or in relation to manufacturing activities. To support their case, they have cited case laws 1. M/s Stanzen Toyotetsu India (P) Ltd reported in 2011 (23) STR 444 (Kar.). 2. M/s KPMG V. CCE New delhi UOI reported in 2014 (33) STR 96 (T.del). 3. Samruddhi Cement Ltd. V.CCE Indore reported in 2013 (297) ELT 562 (T).

b. In respect of Information Technology Services, appellants have claimed that said services were availed for implementation of SAP, DR, DMS, DR, DB as well as for e HRMS. Copy of agreement between Appellants and the Service Providers given so that functional use of such services can be ascertained. That these services were meant for running machines.. This service is computer networking which is included in the input service. Said service has nexus directly or indirectly with manufacturing activities. They have relied on case laws of CCE V.Maverin Systems Pvt. Ltd. reported



c. that extended period of limitation cannot be invoked in this case for Show Cause Notice issued on 01.07.2013 covering period, from Dec- 2010 to Nov- 2011 .that they never suppressed any material fact from the department and filed their returns regularly. There was never any intention to evade payment of duty. no penalty imposable. They Cited Case Laws of ,CCE V. HMM LTD.reported in 1995 (76) ELT 497[SC] 2. Transpek Ind. Ltd. V. CCE reported in 1999 (108) ELT 562.

The Deptt. Has also filed appeal against credit allowed on outdoor catering service on following grounds.

The Adjudication authority has dropped the demand of Rs. 60,192/- on the ground that the "Outdoor Catering Service" is an admissible Input Service if the cost of food is included in the cost of the final product. He relied upon the Certificate of Cost Accountant M/s. Kiran J Mehta & Co. The assessee was eligible for taking credit of only such portion of CENVAT credit pertaining to expenses incurred by them.

That the ingredients of suppression of facts are available in the instant case, the Adjudicating Authority had to invoke the penal provisions under Rule 15(2) of the CCR 2004 read with Section 11 AC of the CEA 1944. The Hon'ble Supreme Court in the case of UOI v/s Dharmendra Textile Processors 2008-TIOL-192-SC-CX-LB and in the case of UOI v/s Rajasthan Spinning & Weaving Mills 2009 (238) E.L.T 3 (S.C) has held '*that the penalty imposed under Section 11AC of the Central Excise Act, 1944 is mandatory and the authorities, tribunal or Court do not have any discretion to reduce the penalty.*'

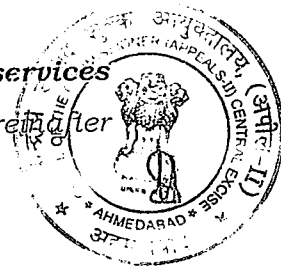
4. Personal hearing was accorded on dated 20.04.2017. Shri Hardik P. Modh, Advocate appeared on behalf of the respondents. He reiterated the submissions made in GOA earlier and further submitted copies of various case laws. I have gone through all the case records placed before me. Before proceeding to discuss each of services, I find it relevant to reproduce the definition of input service as provided in Rule 2(l) of CCR, 2004 which came into force on 01.04.2011. The same is as under.

(l) "input service" means any service, -

- (i) used by a provider of [output service] for providing an output service; or
- (ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products**computer networking**, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal;

[but excludes], -

[(A) service portion in the execution of a **works contract and construction services** including service listed under clause (b) of section 66E of the Finance Act (hereinafter referred as specified services) in so far as they are used for -



(a) *construction or execution of works contract of a building or a civil structure or a part thereof; or*

(b) *laying of foundation or making of structures for support of capital goods,*

except for the provision of one or more of the specified services; or]

B)

[(BA)

a)

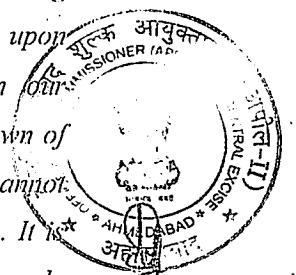
(b)

(C) *such as those provided in relation to **outdoor catering**, for personal use or consumption of any employee;]*

8. Now, I examine one by one the appellant's statement in light of appeal memo as well as legal provisions and various case laws.

As regards, Outdoor Catering Services, appellants have submitted that they hired services of service provider for providing meals to the employees and labours working in their factory and this service was availed being a statutory obligation casted under section 46 of the Factory Act, 1948. Whereby Legislature has imposed an onerous legal obligation on them. Appellants have relied on various decisions of tribunal which was delivered after the definition of input service was amended in 2011. however such exclusion on 1.4.2011 was conscious decision on part of the legislature having knowledge of earlier judicial decisions on such subject, yet it chose to exclude these item from the definition of input service and wisdom of the legislature cannot be questioned in the guise of interpretation. Moreover the interpretation can not add words to the definition, where definition is unambiguous and crystal clear. The Hon'ble High Court of Bombay in the case of Nicholas Piramal (India) Limited [2009(244) ELT 321 (Bom)], has on the question of interpretation of Rules, made the following observations:

'We may only mention that hardship cannot result in giving a go-by to the language of the rule and making the rule superfluous. In such a case it is for the assessee to represent to the rule making authority pointing out the defects if any. Courts cannot in the guise of interpretation take upon themselves the task of taking over legislative function of the rule making authorities. In our constitutional scheme that is reserved to the legislature or the delegate. Hardship or breaking down of the rule even if it happens in some cases by itself does not make the rule bad unless the rule itself cannot be made operative. At the highest it would be a matter requiring reconsideration by the delegate. It is never possible for the Legislature to conceive every possible difficulty. As noted a provision or a rule



can occasion hardship to a few, that cannot result in the rule being considered as absurd or manifestly unjust. In our opinion, the rule must ordinarily be read in its literal sense unless it gives rise to an ambiguity or absurd results.

The Hon'ble Tribunal had pronounced various decision regarding eligibility of CENVAT credit on catering services before 2011 on the ground th of stytory obligation under Factory Act ibid. Despite the Legislature being aware of these judgments/orders, yet it chose to restrict the credit by changing the eligibility in 2011, by excluding catering services .

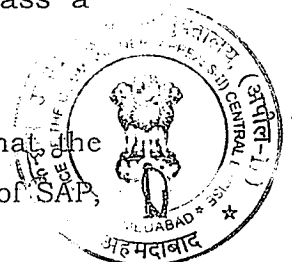
9. Hon'ble Supreme Court in the case of (*Parmeshwaran Subramani [2009(242)ELT 162(SC)]*) has very categorically stated that ;

"Courts cannot add words to a statute or read words into it which are not there ."

Moreover, in the guise of interpretation, no intention can be added, when intention of legislature is very clear. In view of the foregoing, I find that, said service is specifically excluded from the definition of input service as provided in Rule 2(l) of CCR, 2004 which came into force on 01.04.2011. Hence, I disagree with the adjudicating authority's impugned order. I find that said credit is not admissible to the appellant. Further, I hold that penalty is imposable on them for wrongful availment of said Cenvat credit. Therefore, I impose penalty of Rs. 60192/- on the appellants.

10. As regards, Construction Services, the adjudicating authority has rejected credit of various service such as repairs, alterations, renovation work etc. carried out in the factory premises by finding that these services have been availed for laying of foundation or making of structures for support of Capital Goods and these activities have been specifically excluded from the definition of input services with effect from 01.04.2011 and hence credit inadmissible. I have gone through the records available before me and find that it is not forthcoming from either the impugned order or from the submissions of the appellants as to where these services were actually utilized. This needs to be ascertained before rejecting the credit. Accordingly, this issue is fit for remanding back to the adjudicating authority for ascertaining the actual use of such services whether it is repair, alteration, renovation etc. by the appellants before considering the admissibility of Cenvat Credit. Therefore, adjudicating authority is directed to visit the appellant's factory and verify where these services actually utilized and then pass a reasoned order.

11. In respect of credit availed on Information Technology Services, I find that the appellants have claimed that said services were availed for implementation of SAP,



DMS, DR, DB as well as for e HRMS. Copy of agreement between Appellants and the Service Providers given so that functional use of such services can be ascertained. I find that, said services are meant for running machines. Also said services are related to 'computer networking' which is included in the input service. Said services have nexus directly or indirectly with manufacturing activities. Hence, I find that, same is covered under the definition of input service as per Rule 2(1) of Cenvat Credit Rules 2004. I therefore, hold that said credit is admissible to the appellants.

12. The appellants have challenged that extended period of limitation cannot be invoked in this case for Show Cause Notice issued on 01.07.2013 covering period, from December 2010 to November 2011 .that they never suppressed any material fact from the department and filed their returns regularly. There was never any intention to evade payment of duty. In this regard, I rely on the case of M/s Neminath Fabrics Pvt. Ltd. reported in 2010 (256) ELT 369 decided by Hon'ble High Court of Gujarat Court. It was held that,;

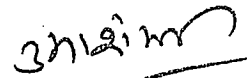
"Termini from which period of "one year" or "five years" is computed is relevant date therefrom. By no stretch of imagination the concept of knowledge can be read into the provisions. [paras 15, 16, 18, 20, 26]

In light of above case law, I find that, extended period has been rightly invoked by the adjudicating authority.

13. In view of above discussion and findings, I hold that, Cenvat Credit is admissible in respect of Information Technology Services. Further, I remand the matter back to the adjudicating authority in respect of credit on construction services and decide the admissibility of credit at the earliest after following the principles of natural justice.

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

14. The appeals filed by the appellants stand disposed of in above terms.

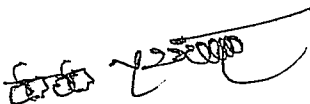


(उमा शंकर)

आयुक्त (अपील्स)



Attested



[K.K.Parmar)

Superintendent (Appeals)
Central tax ,Ahmedabad.

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Copy to :

1. The Chief Commissioner, Central Excise, Ahmedabad.
2. The Commissioner, Central Excise, Ahmedabad-II.
3. The Asstt. Commissioner, Central Excise, Div-IV, AhmedabadII
4. The Asstt. Commissioner (Systems), Central Excise, Ahmedabad-II.
5. Guard file.
6. PA file.

