केंद्रीय कर आयुक्त (अपील)

सत्यमेव जयते

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
केंद्रीय उत्पाद शुल्क भवन, 7th Floor, Central Excise Building,
सातवीं मंजिल, पोलिटेकनिक के पास, Near Polytechnic,
आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015
☎: 079-26305065 टेलेफैक्स : 079 - 26305136

रजिस्टर डाक ए .डी .द्वारा

9736 to 9777

क फाइल संख्या (File No.) : **V2(30) 3/EA-2/Ahd-II/Appeals-II / 2017-18**

ख अपील आदेश संख्या (Order-In-Appeal No.): **AHM-EXCUS-002-APP- 281-16-17**

दिनांक (Date): **23.01.2018** , जारी करने की तारीख (Date of issue): 14/2/2018

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** , Commissioner (Appeals)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-IV), अहमदाबाद- II, आयुक्तालय द्वारा जारी मूल आदेश सं _____ दिनांक _____ से सृजित

Arising out of Order-In-Original No. **44-45/ADC/2016/RMG Dated: 03/02/2017**
issued by: Additional Commissioner.,Central Excise (Div-IV), Ahmedabad-II

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

M/s Intas Pharmaceuticals 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 धरा अतत नीचे बताए गए मामलों के बारे में पूवोक्त 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 प्रकिया 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 है |

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(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 डयूटी केडिट 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।

(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 दिनाँक 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 रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ–20, न्यू मैन्टल हास्पिटल 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 : 380 016. 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 इ.ए–3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणें की गई अपील के विरूद्व अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से

रेखाकिंत 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. Registar 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 ओदश 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 हैं।

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 not withstanding 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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर 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 in 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 अपीलो के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व ज़मा 10 करोड़ रुपए है ।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

(i) *(Section)* खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;
(iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇨ **यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है .**

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. 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 appeal is filed by the department (hereinafter referred to as 'the appellant') Under Section 35E (2) Of Central Excise Act,1944, against OIO no. 44-45/ADC/D/2016/RMG [hereinafter referred to as 'the impugned order) passed by The Addl. Commissioner, Central Excise, Ahmedabad-II (hereinafter referred to as 'the adjudicating authority'). In respect of M/S. Intas Pharmaceuticals Ltd., Plot No.457/458, Sarkhej-Bavla Highway, Vill-Matoda, Tal-Sanand, Dist:-Ahmedabad (hereinafter referred to as "the respondent] engaged in the manufacture of P.P Medicines under Chapter 30 of the Central Excise Tariff Act,1985[hereinafter referred to as CETA, 1985'] and availing cenvat credit on inputs, capital goods, and input services under Cenvat Credit Rules,2004 (herein after referred as CCR.2004).

2. The facts in brief of the case is that the audit of the respondent unit was conducted by the department, it was noticed that they had availed Cenvat credit of Service Tax on payment made as salary to their abroad office staff on the ISD Invoices issued by their Head Office.,to the tune of Rs.3439788/-for the period Jan-13 To Dec-13, and Rs.4064125/- during the period jan- 2014 to June-2015, and Rs.181594/- for July-15to March-16. The services have no nexus with manufacture and clearance of the final product from their factory. hence, cannot be treated as input services. Thus, The respondent have wrongly availed Cenvat Credit Rs. 7503913/-+ Rs.181594/- contrary to the provisions of Rule 2 (i)(ii) of the CCR, 2004 read with Rule 3 of CCR, 2004, to be recovered along with interest and penalty. Therefore, Two SCN's were issued and both the demands dropped vide above orders.

3. Being aggrieved by the impugned order, the appellant has filed an appeal against the impugned order wherein it is mainly contended that;

a. that the order failed to explain how said service is in relation to the manufacture of the finished goods. That the Services received by them are not used in or in relation to manufacture and clearance of final products from the place of removal. Hence, the same is not covered under "input service". They have wrongly availed cenvat credit;

b. As per the amended definition of the input services w.e.f. 01-3-11, the input services used in relation to manufacturing of dutiable goods directly or indirectly, in or in relation to shall be considered as input service. 'as activities relating to business' does not fall under category of input services. It is clear that, the services have no nexus with manufacture and clearance of the final product from their factory. Hence, cannot be treated as input services. Thus, The respondent have wrongly availed Cenvat Credit.

c. appellant relied on the decision of Hon'ble Supreme Court in case of Maruti Suzuki ltd. v. CCE, Delhi -2009 (240)E.L.T. 641(S.C.)

d. The adjudicating authority has erred in allowing cenvat credit of service tax. That the respondent himslf has questioned that service tax was not payable on services in dispute,

The respondent also filed cross objections as under;

i. The SCN dropped by the adjudicating authority is correct, on the grounds that, it is in or in relation to the business of the finished goods. That Service received by them is used in relation to liaison activities by branch offices to support their business in overseas market. Hence, same is covered under "input service". Since, service tax under BAS was collected from them, when the tax was not in the first instance payable, don't find any logic in denying the credit. that Rule 3 (1) of the CCR, 2004 provides that a manufacturer shall be allowed credit of service tax paid on input services;

ii. They relied on the case laws; 1. CCE V/s Rajasthan State Chemical Works -1991 (55) ELT 444 (SC) and 2. UOI V/s Ahmedabad Electricity Co. Ltd.-2003 (158) ELT 3 (SC), 3.Doypack Systems (P) Ltd Vs U01 - [1988.(36)ELT201SC] 4. Ultratech Cement Ltd. 2010 (20)-STR 577(Bom)

iii. As per the definition of the input services, W.E.F.1-4-12 ,all the input services used in or in relation to manufacturing of dutiable goods directly or indirectly shall be considered as input service. There is no need to prove any direct nexus between the input service and the manufacturing activity. They relied on the case laws of 1. HCL Comet Systems &Services Ltd. 2015 (40) STR621 (Tri.-Del) 3..Sundaram Clayton Ltd. [2014 (33)'S.T.R 414(Tri.-Chenn.]

iv. There is nothing on record to show the existence of fraud, collusion or suppression of materials facts or information. When all the facts were within knowledge of department and monthly return ER-1 was being regularly filed, They relied on the case of Pahwa Chemicals Pvt.Ltd.vs.CCE [2005 (189) E.L.T. 257 (S.C.)]. Therefore, no penalty is imposable.

v. That charging of interest is not legal since the denial of Cenvat credit itself is not sustainable. Audit is conducted by the department, suppression cannot be alleged. They relied on the case of Pragathi Concrete Products P. Ltd. 2015(322)ELT 819(SC);

4. Personal hearing was accorded on 01.12.2017, Ms. Madhu Jain,Advocate, appeared on behalf of the respondent and reiterated the submissions made vide their cross objection memorandum. I have carefully gone through the case records, facts of the case, submission made by the appellant in GOA, and the case laws cited by the appellant. I find that the audit of the respondent unit was conducted by the department, it was noticed that they had availed Cenvat credit of Service Tax on payment made as salary to their abroad branch office staff on the ISD Invoices issued by their Head Office. Cenvat credit taken by them to the tune of Rs.3439788/-for the period jan-13 To dec-13, and

Rs.4064125/- during the period Jan- 2014 To June-2015,and Rs.181594/-for July-15 To March-16. The services have no nexus with manufacture and clearance of the final product from their factory. Hence, it cannot be treated as input services. Thus, The respondent have wrongly availed said Cenvat Credit contrary to the provisions of Rule 2 (i)(ii) of the CCR, 2004 read with Rule 3 of CCR, 2004, to be recovered along with interest. Therefore, Two SCN's were issued and both the demands dropped vide above orders.

5. I find that, the impugned orders dropping the demand of credit of the service tax taken on salary expenses services mainly on the ground that these services are used in relation of business activities. that the respondent has availed Cenvat credit of Service Tax on said services in light of definition of "input service", as provided under Rule2(l) of CCR,2004.

6. I find that, for the credit of any service weather admissible as "input service" The amended definition of the term "input service" as given at Rule 2(l) of CCR, 2004, w.e.f. 01-4-2011 same is reproduced as under: "input service" means any service, -

(i)Used by a provider off output service] for providing an output service, or

(ii) Used by the manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products from the place of removal, and includes services used in relation to modernization, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage upto the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, 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;"

7. I find that the onus is on the respondent to prove that the said services used by them have nexus with the manufacturing activity. I find that, As per rule 3 (1) of CCR, 2004, Cenvat credit on inputs, capital goods and input services are allowed on such inputs, capital goods or input services received by the manufacturer for use in or in relation to manufacture of final products. In this case the respondent has failed to prove that these services have nexus with their manufacturing activity of the final products. I find that the services have no nexus with manufacture and clearance of the final product from their factory. Hence, cannot be treated as input services. Business Expenses are not even remotely connected with the manufacturing activity. Therefore, I find that the respondent has wrongly availed Cenvat Credit.

8. I find that, in the present case there is no nexus between the services availed by the respondent and manufacturing process. Even without use of the services under dispute, manufacturing/clearance of the goods up to the place of removal can be

done. Therefore, I find that the respondent has wrongly availed Cenvat Credit of the said services. I rely on the case law of the Hon'ble CESTAT, Chennai in the case of Sundaram Brake Linings – 2010(19) S.T.R.172 (Tri.Chennai), is squarely applicable in the present case. In the said case Hon'ble CESTAT, Chennai, relied on the decision of Hon'ble Supreme Court in case of Maruti Suzuki ltd. v. CCE, Delhi - 2009 (240)E.L.T. 641(S.C.) held that;

'use of the input service must be integrally connected with the manufacture of the final product. The input service must have nexus with the process of manufacture. It has to be necessarily established that the input service is used in or in relation .to the manufacture of the final product. One of the relevant test would be, the final product emerge without the use of the input service in question.'

9. Further, I find that the respondent has failed to establish nexus such as the Business Expenses, availed by them and the manufacture of the finished excisable goods. Such a requirement is necessary as has been held in the case of Vikram Ispat Vs CCE 2009 (16) S.T.R. 195. This requirement is equally applicable to the various items mentioned in the inclusive part of the definition as well.. I find that the services are not coming within the ambit of definition of "input service". In view of this, I hold that the respondent is not entitled to Cenvat Credit on the said services.

10. Further, I rely on the case law of Hon'ble Tribunal in the case of CCE, Nagpur Vs Manikgarh Cement Works -2010 (18)S.T.R.275 has held that to come under the definition of input service, a service must satisfy the essential requirement of having been used in or in relation to the manufacture or clearance of final product whether directly or indirectly. I find that, the citations relied upon by the respondent are not similar and not found applicable in view of the facts of the present case,

11. Further, I find that Rule 9 (6) of the CCR ,2004 stipulates that the burden of proof regarding admissibility of Cenvat Credit shall lie upon the manufacturer or provider of output service taking such credit. It is the responsibility of the assessee to take Cenvat Credit only if the same is admissible. In the instant case, the credit taken in respect of said services found to be inadmissible inasmuch as the same do not fall within the ambit of the definition as specified under Rule 2(l) of the CCR, 2004. Thus, the respondent has failed to discharge the obligation cast on them under Rule 9 (6) of the CCR, 2004 and contravened the provisions of the CCR,2004 with intent to evade payment of duty. Therefore, I find that, Cenvat credit wrongly availed by the respondent is liable to be recovered with interest under CCR, 2004 .

12. Regarding the question of penalty and interest, I find that interest and penalty are statutory liability following every short-payment or nonpayment of duty and wrong availment or wrong utilization of Cenvat credit. I do not agree with the contention of the respondent that it was a matter of interpretation about eligibility

of Cenvat credit of taxable service. After the amended definition of" input service", there remains no ambiguity as the credit of service tax on services is available only up to the place of removal after 01.04.2008. Accordingly, I hold that the respondent is liable for penalty and interest under Rule 14 read with Section 11 AA of CEA, 1944.

13. In view of the foregoing discussion and findings, I set aside the impugned orders and allow the departmental appeal.

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

14.. The appeals filed by the appellant stand disposed off in above terms.

(उमा शंकर)
आयुक्त (अपील्स)

Attested

[K.K.Parmar)
Superintendent (Appeals)
Central tax, Ahmedabad.

date /01/18

ambiguity

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M/s. Intas Pharmaceuticals Ltd.
Plot No.457 / 458,
Sarkhej-Bavla Highway,
Vill-Matoda, Tal- Sanand,
Dist:Ahmedabad.

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4. The Asstt.Commissioner (Systems), CGST C. Ex. Ahmedabad-II NORTH
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