



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



079-26305065

टेलीफैक्स : 079 - 26305136

रजिस्टर डाक ए .डी .द्वारा

1344 / 1348

क फाइल संख्या (File No.): V2(38)40&41/North/Appeals/ 2017-18

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 289-290-17-18

दिनांक (Date): 29/01/2018 जारी करने की तारीख (Date of issue): 5/3/2018

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

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

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-III), अहमदाबाद- II, आयुक्तालय द्वारा जारी

मूल आदेश सं _____ दिनांक _____ से सृजित

Arising out of Order-In-Original No. 07/AC/D/BJM/2017 Dated: 22/09/2017

issued by: Assistant Commissioner Central Excise (Div-III), Ahmedabad-II

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

M/s Green Mark Industries

M/s Ajmer Nishant

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 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।

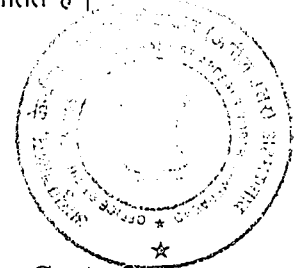
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by 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 है।

Gifal



Cont...2

- (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 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 दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का 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 मेटल हास्पिटल कम्पाउण्ड, मेघानी 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 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 रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और 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 और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से



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 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 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.100/- 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 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), 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) 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।

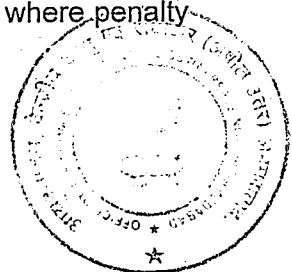
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 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."



The instant order covers 2 appeals filed by

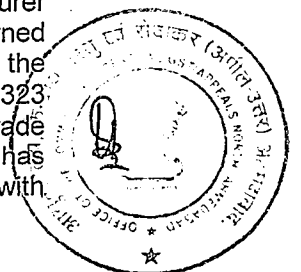
- 1) **M/s Green Mark Industries**, 56/1/3 Ambica Estate, Ivaya, Sanand (hereinafter referred to as 'the appellant') and
- 2) **Shri Ajmeri Nishant Jusabbhai**, Authorized Signatory of the appellant (hereinafter referred to as 'the 'Authorized Signatory')

The above appeals have been filed against **O.I.O. No. 07/AC/D/BJM/2017 dated 22/09/2017** (hereinafter referred to as the 'impugned order') passed by the Assistant Commissioner, GST Division-III, Ahmedabad North (hereinafter referred to as 'the adjudicating authority').

2. Briefly stated, the facts of the case are that on the basis of intelligence that the appellant engaged in the manufacture of Pesticide / Insecticide / Plant growth regulator falling under Chapter 38 of the First Schedule to the Central Excise Tariff Act, 1985 (hereinafter referred to as CETA, 1985) was manufacturing and clearing goods under Brand name / Trade Name / Logo owned by M/s Sikko Products Pvt. Ltd. during **F.Y.2010-11 to 2013-14** while wrongly availing SSI exemption under Notification No. 08/2003-CE dated 01/03/2003. A Show Cause Notice F.No.V.38/15-97/OA/2015 dated 05/10/2015 (hereinafter 'the SCN') was issued to the appellant demanding Central Excise duty of **Rs.48,71,828/-** under Section 11A of the Central Excise Act, 1944 (CEA, 1944) along with interest under Section 11AA / 11AB of CEA, 1944 and proposing to impose penalty on the appellant under the provisions of Section 11AC of CEA, 1944 read with Rule 25 of Central Excise Rules, 2002 (CER, 2002) and proposing to impose penalty on the Authorized Signatory under Rule 26 of CER, 2002. In the impugned order, the demand has been confirmed under Section 11A(10) of CEA, 1944, invoking extended period of limitation; interest has been confirmed under Section 11Ab/ 11AA of CEA, 1944 and a penalty of **Rs.23,35,914/-** has been imposed on the appellant under proviso to Section 11AC (1)(c) of CEA, 1944 and a penalty of **Rs.7,30,000/-** has been imposed on the Authorized Signatory.

3. Being aggrieved by the impugned order, the appellant has filed the instant appeal, mainly on the following grounds:

- 1) The appellant firm is a proprietorship firm and not a company at all, and it has got its independent manufacturing unit having its own independent infrastructure and staff. Shri Jayantibhai Mohanbhai Kumbhani is a third party / person and as such his statements have got no evidentiary value as his statements are not supported by any independent tangible evidence. If the statement of Shri Jayantibhai M. Kumbhani dated 11/08/2015 is gone through carefully, it would reveal that the samples of the products Fungi Plus 50gm, Fungi Plus 100gm, Fungi Plus 250gm manufactured by M/s Sudarshan Bio Chem Industries and not manufactured by the appellant were withdrawn on 20/01/2014 from the premises of M/s Agri Business Centre and Gopi Seeds and Fertilizer, Himmatnagar. A layman could not be able to connect the products with any person or manufacturer from ISO number, customer care no. and e-mail address and he would be concerned with the name of the manufacturer and / or mark, symbol, design or name etc. In the case of CCE, Hyderabad IV vs Stangen Immuno Diagnostics – 2006 (198) ELT 323 (SC), Hon'ble Supreme Court has held that in order to qualify as 'brand name' or 'trade name' it has to be established that such a mark, symbol, design or name etc has acquired the reputation of the nature that one is able to associate the said mark etc, with



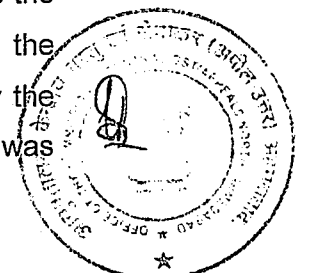
the manufacturer. The appellant submits that the Authorized Signatory in his statement dated 02/05/2014 had categorically stated that the appellant was not using logo of any other person but was using its own logo which is not registered. The charge regarding brand names "SIGNATIC" and 'HUMIC' was not leveled in the SCN and these are not brand names of M/s Sikko. The department has not produced any evidence that these were brand names of M/s Sikko. A product name being different from brand name / trade name could not be taken as brand name to attract mischief of clause (4) of Notification No. 8/2003-CE dated 01/03/2003. The appellant had not used any brand name / trade name or trade or logo of another person but had used its own logo. It is settled proposition of law that demand cannot be made on the basis of presumptions and assumptions but tangible evidence in support of such allegation is required to be provided to prove the case beyond any reasonable doubt. It is settled law that doubt, through strong enough, cannot take the place of proof. The appellant relies on the decision of Hon'ble Supreme Court in the case of State of Kerala vs. Mathew (M.M.) – 1978 AIR 157, 1979 SCR (1) 264. wherein it was held that it is now well settled that strong suspicions, strange coincidences and grave doubts cannot take the place of legal proof. The appellant was neither required to obtain Central Excise registration nor required to pay duty on goods cleared during 2010-11 to 2013-14 and consequently not required to follow Central Excise formalities and it had not contravened any provisions of CEA, 1944 or Rules made thereunder.

- 2) The appellant submits that without prejudice to the above, it is well settled proposition of law that mere non-declaration is not sufficient for invoking extended period for which, something positive and willful mis-declaration or suppression is necessary. The appellant relies on the decision of Hon'ble Supreme Court in the case of Cosmic Dye Chemical vs Collector of Central Excise, Bombay – 1995 (75) ELT 721 (SC) and CCE vs Camphor Drugs & liniments – 1989 (40) ELT 276 (SC). The appellant submits that the demand is not sustainable on merits as well as it is barred by limitation, as such as no penalty on the appellant is impossible as settled by Hon'ble S.C. in the case of Pahwa Chemical Private Ltd. vs CCE – 2005 (189) ELT 257 (SC) and Pratibha Processors vs UOI – 1996 (88) ELT 12 (SC).

4. The Authorized Signatory has submitted, *inter alia*, in his grounds of appeal that he was working only as an Accountant and Authorized Signatory of the appellant and he did not have any say in the management of the firm and also did not get any share from the profit of the firm but was only drawing fixed salary. Department had not produced any evidence which could show that the appellant knew or had reason to believe that the goods manufactured and cleared were liable to confiscation. The adjudicating authority had incorrectly concluded that there was confessional statement by the Authorized Signatory as regards the use of brand name of another by the appellant. It is well settled proposition of law that an authorized signatory, working under instructions of his employer and not being benefitted by any activity of his employer in relation to payment of any taxes cannot be penalized only on the sole ground that he was an authorized signatory of the firm as held in Hitesh Kumar Patel vs. CCE, Mumbai – 2009 (245) ELT 858 (Tri.-Ahmd.) and CCE, Kanpur vs Trela Footwear Exports Pvt. Ltd. – 2014 (313) ELT 759 (Tri.-Del.)

5. Personal hearing in the appeals was held on 23/01/2018 that was attended by Shri M.L. Mandar, Advocate. Learned Advocate reiterated the grounds of appeal.

6. Having carefully gone through the contents of the impugned order as well as the grounds of appeal, I find that the matter for decision before me is whether the exemption benefit under Notification No. 08/2003-CE dated 01/03/2003 availed by the appellant was in order. The adjudicating authority has held that the appellant was



clearing goods under the brand name of another person i.e. mark owned by M/s Sikko Products Pvt. Ltd as it was affixing the ISO number as well as the customer service telephone number and e-mail belonging to M/s Sikko Products Ltd. making it ineligible to avail SSI exemption under Notification No. 08/2003-CE dated 01/03/2003. The appellant has challenged this finding on the ground that ISO number or mark being not a brand name cannot be associated with the another person and hence the appellant was eligible to avail SSI exemption benefit.

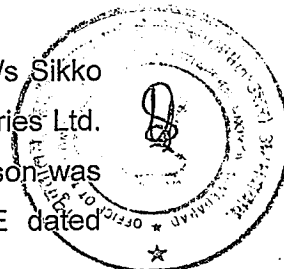
7. The law settled by Hon'ble Supreme Court with regards to interpretation of Exemption Notifications in *Star Industries vs C.C. (Imports), Raigad – 2015 (324) ELT 656 (S.C.)* and a catena of decisions is that strict rules of interpretation would apply with regards to deciding eligibility to exemption but once it is found that a person is entitled to the benefit of the exemption Notification, the interpretation of the clauses containing the procedural aspects may have to be liberal. In the instant case, the eligibility of the SSI exemption itself is under dispute and not any procedural aspect because a person using another's brand name is not eligible to avail the SSI exemption. The undisputed fact brought out in paragraph 38 of the impugned order is that the labels affixed on the products of the appellant contained the ISO No. 9001:2000 and ISO 14001:2004 of M/s Sikko Industries Ltd. and that each of the labels of the containers also contained Customer Care number and email address of M/s Sikko Products Ltd. On considering the implication of ISO number, it is forthcoming from www.iso.org as follows:

"For standards users, customers and consumers, ISO means quality, confidence, trust, safety and many other positive values. That is why we and our members care about how ISO's trademarks are used and whether unauthorized use of the ISO trademarks could mislead, create false impressions or cause confusion."

From the above, it is clear that ISO number establishes a connection between a product and the standards of manufacture associated with quality, confidence, trust, safety and such positive values as espoused by a manufacturer for the consumer. In the instant case, the products manufactured by the appellant being affixed with the ISO number of M/s Sikko Industries Ltd., clearly guaranteed the quality assurance associated with M/s Sikko Industries Ltd. In other words the ISO number on the products conveyed an association for the consumer with the standards of manufacture certified by ISO for M/s Sikko Industries Ltd. In the case of *Tarai Food Ltd. vs CCE, Meerut-II – 2006 (198) ELT 323 (S.C.)*, Hon'ble Supreme Court has held as follows:

"9. Furthermore the definition of the words 'brand name' shows that it has to be a name or a mark or a monogram etc. which is used in relation to a particular product and which establishes a connection between the product and the person. This name or mark etc. cannot, therefore, be the identity of a person itself. It has to be something else which is appended to the product and which establishes the link."

In the present case the ISO number establishes the link of the product with M/s Sikko Industries Ltd. and hence it is equivalent to the brand name of M/s Sikko Industries Ltd. In view of the above, the appellant by affixing the ISO number of another person was not eligible to avail the SSI exemption under Notification No. 08/2003-CE dated



01/03/2003 and hence the confirmation of demand of duty and interest is legally sustainable. As regards the invoking of extended period, it is undisputed that the appellant had not obtained Central Excise registration and they were not following statutory procedures including filing of periodical returns. The appellant had suppressed the facts clearly with intent to evade Central Excise duty by availing ineligible SSI exemption even though it was affixing the ISO number and the telephone number and email address for customer care belonging to another person. This fact was never intimated to the department in any manner. Therefore, the invoking of extended period and the imposition of penalty on the appellant is justified and legally sustainable in the present case. As regards the penalty on the authorized signatory, he had complete knowledge of the 'modus operandi' and was the person directly involved concerning the impugned manufacture and clearance using the brand name of another person even while availing SSI exemption. In view of the above discussions, the appeals filed by the appellant as well as by the authorized signatory are rejected.

7. अपीलकर्ताओं द्वारा दर्ज की गई अपीलों का निपटारा उपरोक्त तरीके से किया जाता है।

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

उमा शंकर
(उमा शंकर)

आयुक्त (अपील्स-१)

Date: 29 / 01 / 2018

Attested

(K. P. Jacob)
Superintendent (Appeals-I)
Central Excise, Ahmedabad.

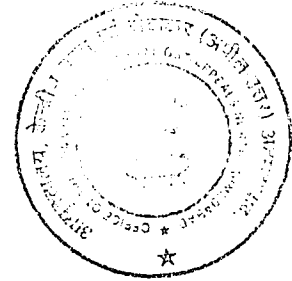
By R.P.A.D.

To

- 1) Smt. Alpaben J. Kumbhani,
Proprietor of M/s Green Mark Industries,
56/1/3, Ambica Estate, Ivaya
Sanand, Ahmedabad.
- 2) Shri Ajmeri Nishant Jusabhai,
Authorized Signatory of M/s Green Mark Industries,
56/1/3, Ambica Estate, Ivaya
Sanand, Ahmedabad.

Copy to:

1. The Chief Commissioner of C.G.S.T., Ahmedabad.
2. The Commissioner of C.G.S.T., Ahmedabad-III.
3. The Additional Commissioner, C.G.S.T.(System), Ahmedabad-III.
4. The Deputy Commissioner, C.G.S.T. Division: III, Ahmedabad.
5. Guard File.
6. P.A.



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