

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

रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.): V2(84)55 /North/Appeals/ 2017-18

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 354-17-18

दिनांक (Date): 28-Feb-2018 जारी करने की तारीख (Date of issue): 23/3/2018

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

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

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

Arising out of Order-In-Original No 02/PNP/Supdt/AR-IV/2017-18 Dated: 23/08/2017
issued by: Supdt(AR-IV) Commissioner Central Excise (Div-I), Ahmedabad North

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

M/s NSP Pumps Pvt 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:

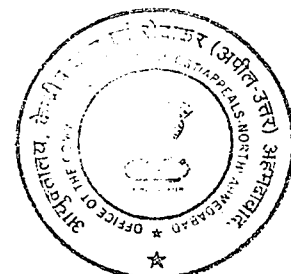
(1) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए।

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 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।



- (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 हों।

- (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 :-

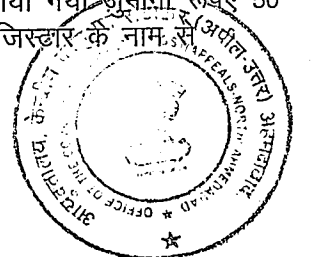
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (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, अपीलो 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, 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 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 वहां 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 वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्ट्रार 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 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 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।

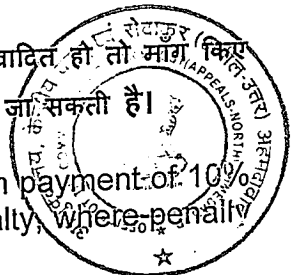
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section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

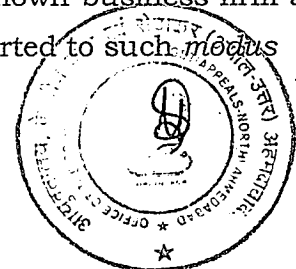
The subject appeal is filed by M/s. N S P Pumps Pvt. Ltd. Plot no. 250. Phase-I. GIDC, Naroda. Ahmedabad- 382330, (hereinafter referred to as '*the appellant*') against Order in Original No. 02/PNP/Supdt./AR-IV/2017-18 (hereinafter referred to as '*the impugned order*') passed by the Superintendent, Central Excise, AR-IV, Division-I, Ahmedabad-II (hereinafter referred to as '*the adjudicating authority*'). The appellant is engaged in the manufacture of Submersible Pumps/Submersible motors falling under CETH 84 of the Central Excise Tariff Act, 1985 [hereinafter referred as CETA-1985], and availing benefit of Cenvat credit under Cenvat Credit Rules, 2004.

2. Briefly stated facts of the case are that during the Scrutiny of ER-3 Returns for the quarter of Oct'15 to June'16, it was observed that the appellant is involved in manufacturing and clearing dutiable as well as exempted goods. The appellant has availed benefit of Notification 12/2012-CE dated 17.12.2012 Sr no. 332 and cleared goods valued at Rs. 75,46,238/- at Nil rate of duty. They had cleared dutiable and exempted goods but not maintained separate accounts for the same; they had availed Cenvat Credit of inputs and input services, used in dutiable as well as exempted goods. Rule 6(3) of the Cenvat Credit Rules 2004, as amended vide Notifn.23/2016-C Ex. (N.T) 01.04 2016 stipulates that notwithstanding anything contained in Rule 6(1) and 6(2) of the Cenvat Credit Rules, 2004. if the manufacturer of goods or the provider of output service opts not to maintain separate accounts, he shall follow any of the options, as applicable to him. The definition of Exempted goods as per Rule 2 (d) of Cenvat Credit Rule, 2004; it is clear that goods cleared by the appellant claiming exemption benefit of Sr. no. 332 of Notification no. 12/2012-CE dated 17-12 -2012 are exempted goods, and provisions of Rule 6(3) of the Cenvat Credit Rules, 2004 as amended, are applicable in this case. the appellant did not maintain separate account for the inputs & input services, used in or in relation to manufacture of dutiable and exempted goods. Neither did they file any option before the Superintendent, Central Excise, as stipulated in Rule 6(3) of the Cenvat Credit Rules, 2004. They did not reverse Cenvat Credit as stipulated in Rule 6(3) of the Cenvat Credit Rules, 2004. Therefore, the amount of Rs. 452774/- to be recovered along with interest. The appellant has claimed the benefit of Sub rule 6(viii) of Rule 6 of CCR.2004. Sub rule 6(viii) of Rule 6 of CCR.2004 is reproduced below -

"(6) The provisions of sub-rules (1), (2), (3) and (4) shall not be applicable in case the excisable goods removed without payment of duty are either-

viii. Supplies made for setting up of solar power generation projects facilities "

Sr. No. 332 of Notification No. 12/2012-CE dated 17. 12.2012 systems specified in List-8. The exemption is only for Non-Conventional Energy devices while Sub rule 6(viii) of Rule 6 of CCR.2004 is applicable to "Supplies made for setting up of the power generation projects or facilities ". That the appellant has wrongly interpreted the statues, the appellant failed to submit the relevant documents, for setting up of solar power generating projects or facilities. The appellant is a well known business firm and aware about the provisions of CEA1944 and rules. they have resorted to such *modus*



operandi with intent to avoid the payment of duty. They have purposefully contravened the provisions of CENVAT Credit Rules, 2004 and liable for penalty under Section 11 AC of the Central Excise Act, 1944. These facts came to light when the superintendent asked details from the appellant. Therefore, SCN dated 06.12.2016 issued for recovery of Rs. 452774/- with Interest and Penalty under section 11AC of the Act .vide above order same was confirmed.

3. Being aggrieved with the impugned order the appellant has filed the instant appeal, on the following main grounds;

a. That they are manufacturing Solar Pumps which are meant for handling water with Solar Energy, The Solar Pump is appearing at Sr.No.9 of list -8 of Notfn. 012/2012 C.E. dt. 17/03/2012 and exempted as per Sr.No.332 of the said notification. Their product is based on Solar Energy system. under Rule-6(6)(vni) of CCR.2004 no Cenvat credit requires to be reversed for the supplies made for setting up of solar power generation projects or facilities.

b. That the provisions under Rule-6(6) (viii) of CCR.2004 has not been interpreted in true spirit. The word "Facilities" appearing under Rule- 6(6)(viii) of CCR.2004 seems to have been ignored.

c. The Submersible Solar Pumps supplied by them were meant for the facilities of handling water with Solar energy and appropriately falls within the meaning of "facilities" under the provisions of Rule-6(6)(vii) of CCR.2004.

d. That they submitted certain copies of purchase orders orders granting subsidies issued by the Govt, of Chhattisgadh (MNRE/CREDA). that the submersible solar pump sets supplied by them have been utilized for the facilities of handling water.

e. That they were not required to pay/reverse Cenvat credit equal to 6% of the value of exempted goods as they were entitled to the benefit of the provisions under Rule-6(6) (viii) of CCR.2004.

f. That they had cleared the goods under exemption under the cover of valid invoices with transactions well recorded in their books of accounts and shown in the quarterly returns of ER-3. that they have not suppressed any facts from the department. That the matter involved in the present issue is interpretation of the provisions under Rule-6(6) (viii),CCR,2004. they relied on following case laws;

i. MMTC LTD.reported at 2016(341) ELT 225 (TRI. Bang:)

ii. Hospira Health Care India Pvt.Ltd. reported at 2016(340) E.I.T-668(Mad.)

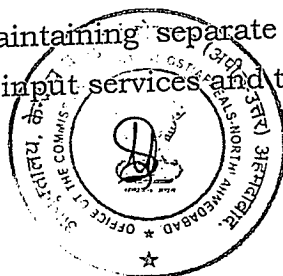
iii. Balkrishna Textile Mills Pvt.Ltd. reported at 2016(340) ELT 55(Guj.)

iv. Skoda Auto India Pvt.Ltd. reported at 2016 (339) EL I 300(Tri.Mumbai)

v. Sports & leisure Apparel Ltd. reported at 2016(338)EL f-3 (S.C.)

g. that since they are not required to pay duty no interest is chargeable on them and penalty is also not imposable on them.

h. With regards to allegation regarding not maintaining separate accounts, they submitted that they are not availing cenvat credit on input services and the inputs used



by them in the manufacture of exempted goods are easily identifiable. That they have prepared separate RG-23 Pt.1 for the inputs used in the manufacture of exempted goods. That in case where the Cenvat credit was taken they have reversed the Cenvat Credit Rs 77470/- being the amount of Cenvat credit taken on common input on dt. 01.01.2017 with interest Rs 12700/- dt. 06.01.2017.

4. The personal hearing in the matter was fixed on 23.1.2018 which was attended by Shri Bankim Patel, Director of the said unit. He reiterated the facts in their earlier GOA submission. they have reversed the Cenvat Credit with interest. I have carefully goan through the facts of the case ,OIO, written GOA, and submission made during personal hearing. I find that the issue to be decided is whether the appellant is liable to pay an amount equal to 6% of the value of exempted goods as per Rule 6 (3) of the Cenvat Credit Rules, 2004.

5. I find that, the appellant is engaged in manufacture of dutiable as well as exempted final products. They had cleared both dutiable and exempted goods and not maintained separate accounts for the same. They had availed Cenvat Credit of inputs and input services which are used in both dutiable as well as exempted goods. As per rule 6(1) of CCR 2004. no credit shall be allowed on such quantity of input or input services which is used in the manufacture of exempted goods, except in the circumstances mentioned in sub-rule 6(2). There are two options available under rule 6(3) of CCR.2004 as amended v.de No 23/2016-C Ex.(N.T) dtd 01 04.2016.

(1) As per sub rule (3)(i) of Rule 6 of Cenvat Credit Rules, 2004, the manufacturer of goods or the provider of output service shall pay an amount equal to six per cent of value of the exempted goods and seven per cent of value of exempted services or

(2). As per sub rule (3)(ii) of Rule 6 of Cenvat Credit Rules, 2004, the manufacturer of goods or the provider of output service shall pay an amount as determined under sub-rule (3A) of Rule 6 of the Cenvat Credit Rules, 2004.

The appellant in the present case, neither maintained separate accounts for inputs used in manufacture of dutiable goods and inputs used in manufacture of exempted goods, nor opted for proportional reversal of credit,

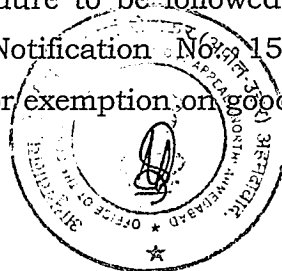
6. I find that, The appellant has submitted that they were not required to pay/reverse Cenvat credit equal to 6% of the value of exempted goods as they-were entitled to the exemption of the provisions under Rule-6(6) (viii) of CCR.2004 Sub rule 6(viii) of Rule 6 of CCR,2004 is reproduced below -

"(5) the provisions of sub-rules 1), (2), (3) and (4) shall not be applicable in case the excisable goods removed without payment of duty are either-

viii. Supplies made for setting up of solar power generation projects or facilities.

The appellant has relied on various case laws and tried to establish that their exempted product is used in setting up for "solar power generation projects or facilities".

7. I find that the law is clear regarding the obligation of manufacturer of dutiable and exempted goods/exempted services and the procedure to be followed as mentioned in CCR 2004 and its sub-rules. Further, as per Notification No. 15/2010-CE Dated 27/2/2010 as amended which specifically allows, for exemption on goods for " setting up



of a solar power generation or solar energy production project or facility" The notification further stipulates some conditions for exemption on goods. In view of the above, it is clear that the appellant's claim to take benefit of Rule 6 of CCR,2004 not legal. The case laws cited by the appellant are not found applicable to facts of the present case.

8. I find that, that the appellant did not maintain separate account for the input and input services, used in relation to manufacture of dutiable and exempted goods. Further they did not filed option before the Superintendent, Central Excise, as stipulated in Rule 6(3) (3A) of the Cenvat Credit Rules, 2004, That they have failed to reverse Cenvat credit of 6% of the value of exempted goods cleared . Thus, an amount of Rs 4,52,774/- is recoverable from the appellant under rule 6(3)of CCR 2004.

9. I find that, they have contested that they have not suppressed any facts of the case. They were filing the prescribed returns. That no penalty is imposable and also interest provisions are not attracted in this case. I find that the issue is related to the 2015-16. The issue came into light only after theER-1 scrutiny. Therefore, I does not agree with the contention of the appellant. The appellant has relied on various case laws in their support; I find that the said case laws are not applicable to the present case as the facts are different from the present case. Thus, the penalty imposed on the appellant is correct and legal. I find no reason to interfere in the impugned order.

10. In view of above, I uphold the impugned order and disallow the appeal.

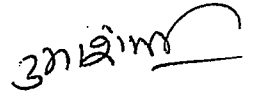
11. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

Attested


[K.K.Parmar)

Superintendent (Appeals)
Central tax, Ahmedabad.



[उमा शंकर)

आयुक्त (अपील्स]

date- /2/18

By Regd. Post A. D

M/s. N S P Pumps Pvt. Ltd.

Plot no. 250. Phase-I.

GIDC, Naroda.

Ahmedabad- 382330,

Copy to-

1. The Chief Commissioner, CGST Central Excise, Ahmedabad zone.
2. The Commissioner, CGST Central Excise, Ahmedabad- North
3. The Asstt. Commissioner, CGST Central Ex. Div-I, Ahmedabad- North
4. The Asstt. Commissioner (Systems), CGST Central Ex., Ahmedabad-North.
5. Guard file.
6. PA File.

