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

रजिस्टर डाक ए .डी .द्वारा

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क फाइल संख्या (File No.): V2(84)59 /North/Appeals/ 2017-18

ख अपील आदेश संख्या (Order-In-Appeal No.): **AHM-EXCUS-002-APP- 378-17-18**

दिनांक (Date): **22-Mar-2018** जारी करने की तारीख (Date of issue): 9/4/2018

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

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

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-IV), अहमदाबाद उत्तर, आयुक्तालय द्वारा जारी

मूल आदेश सं _____ दिनांक _____ से सृजित

Arising out of Order-In-Original No **10/AC/D/2017/AKJ** Dated: **13/09/2017**

issued by: Assistant Commissioner Central Excise (Div-IV), Ahmedabad North

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

M/s Kevin Process Technologies 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:

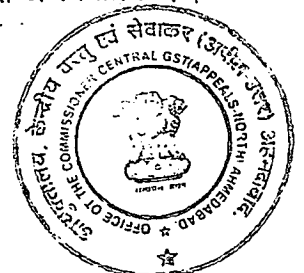
(1) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए।

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 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 :-

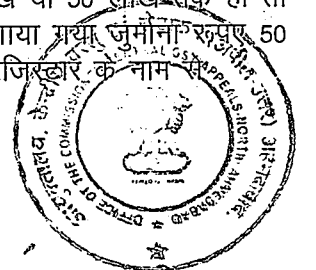
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (ख) 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.

- (ग) 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 मैटल हॉस्पिटल 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 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 भेजनी होगी।



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 अनुसूचि-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 अपीलो 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।

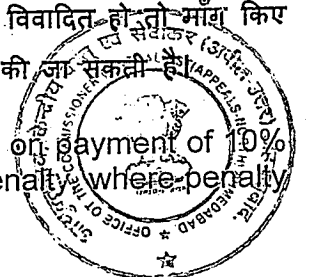
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section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

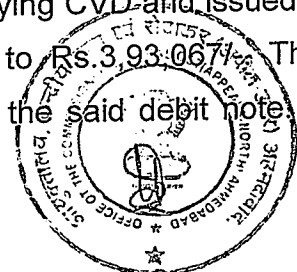


ORDER-IN-APPEAL

M/s Kevin Process Technologies Pvt. Ltd., Plot No.5 6, 7, Moraiya Industrial estate, Behind Sarvoday, Moraiya, Changodar, Ahmedabad – 382 213 (hereinafter referred to as the appellant), who is engaged in the manufacture of excisable goods viz. Pharmaceutical Machineries & Parts has filed the present appeal against **Order-in-original No.10/AC/D/2017/AKJ dated 11/09/2017** (hereinafter referred to as 'the impugned order') passed by Assistant Commissioner, G.S.T. & Central Excise, Division-IV, Ahmedabad (North) (hereinafter referred to as 'the adjudicating authority').

2. During the course of audit of the records of the appellant by the officers of the department it was noticed that :

- i. The appellant had availed CENVAT credit of Rs.23,338/- on Invoice No.651400381 dated 17/10/2014 (50%) and Invoice No.651400691 dated 12/03/2015 (50%) on capital goods *vide* entry no. 1035 dated 09/11/2014 and 1968 dated 30/03/2015 respectively. The appellant availed the remaining 50% of credit on Invoice No.651400691 dated 12/03/2015 in October, 2015 but till the date of audit the remaining 50% credit in respect of Invoice No.651400691 dated 12/03/2015. It was noticed that the appellant had claimed depreciation on capital goods covered under Invoice No.651400691 dated 12/03/2015 including the amount of Central Excise duty paid thereon even while they had availed the CENVAT credit of Rs.23,338/-. On this being pointed out, the appellant paid interest of Rs.3,304/- but refused to pay or reverse CENVAT credit. Thus the credit on capital goods amounting to **Rs.23,338/-** appeared to have been wrongly availed by the appellant.
- ii. It was also observed by audit that the appellant had availed the benefit of partial exemption under Notification No. 12/2012-CE dated 17/03/2012 as amended by notification No. 04/2014 dated 17/02/2014 by classifying certain products as parts of Pharmaceutical machinery and classifying them under CETH No. 84799040 and paid concessional rate of 10% Basic Excise Duty (BED) instead of BED 12%, which appeared to be wrong because the said goods appeared to merit classification not under Chapter 84 or 85 but as per classification mentioned against each item. Thus the appellant appeared to have short-paid Central Excise to the tune of **Rs.21,341/-**.
- iii. It further appeared that the appellant had cleared machinery to M/s CMC Machinery, Vatva under bond executed by M/s CMC Machinery for export without payment of duty for display in exhibition held in Jakarta. After the exhibition, the machinery was re-imported by M/s CMC paying CVD and issued a debit note to the appellant for CVD and SAD totaling to **Rs.3,93,067/-**. The appellant had availed CENVAT credit on the strength of the said debit note. It

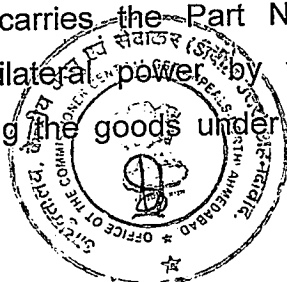


appeared that the CENVAT credit of **Rs.3,93,067/-** availed without the cover of any document prescribed under rule 9 of Cenvat Credit Rules, 2004 (CCR, 2004) and without actually receiving the goods was wrong.

Therefore, Show Cause Notice F.No.VI/1(b)-75/IA/AP-XI/C-III/16-17 dated 31/03/2017 (hereinafter referred to as 'the SCN') was issued to the appellant for recovery of ineligible CENVAT credit of Rs.4,16,405/- (Rs.23,338/- + Rs.3,93,067/-) under the provisions of Rule 14 of CCR, 2004 read with section 1A of the Central Excise Act, 1944 (CEA, 1944); proposing to adjust the payment of Rs.3,93,067/- paid by the appellant towards this demand; demanding interest on wrongly availed CENVAT credit under Rule 14 of CCR, 2004 read with Section 11AA of CEA, 1944 and adjust the amount of Rs.58,872/- paid towards interest to be adjusted against the demand for interest; demanding Central Excise duty short paid amounting to Rs.21,341/- under Section 11A of CEA, 1944 with adjustment of the payment made by the appellant towards this demand; demanding interest on the short-paid duty under Section 11AA of CEA, 1944 and adjust the amount paid towards interest; proposing to vacate the protest launched by the appellant while making payments and proposing to impose penalty on the appellant under Rule 15 of CCR, 2004 read with Section 11AC of CEA, 1944 for ineligible CENVAT credit and penalty under Section 11AC for short-payment of duty. In the impugned order, the proposals in the SCN for recovery of CENVAT credit and short-paid duty along with interest and appropriation of the amounts paid by the appellant have been confirmed and upheld and a penalty of Rs.5000/- has been imposed on the appellant.

3. Aggrieved by the impugned order, the appellant has filed appeal, chiefly, on the following grounds:

- 1) As regards the availment of 50% of CENVAT credit on capital goods simultaneously while availing Income Tax depreciation, the same has been made good by the appellant by paying Rs.14,973/- (Rs.11669/- duty and Rs.3304/- interest) while the remaining 50% credit amount of Rs.1169 has been waived off by the appellant and hence the demand to the extent of 50% was not sustainable. As regards the short-payment of duty, the appellant submits that it had supplied parts of machines manufactured by it, which were not goods of general utility but essentially parts of the machines manufactured and used in the machine manufactured in the form of replacement. The audit party and the adjudicating authority had wrongly classified these parts under different heads on the basis of constituent material since the parts were specific numbered parts. All the invoices referred to and relied upon carries the Part Numbers. The adjudicating authority had transgressed unilateral power by fastening the demand on surmise and conjecture classifying the goods under general entry

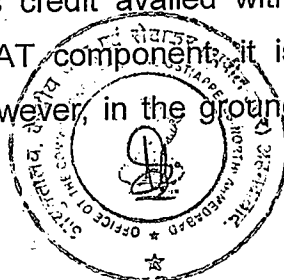


goods under the issue. In the matter of CCE vs Metrowood Engineering Works – 1989 (43) ELT 660, CESTAT has held that according to Rule 3(a), Heading which provides the most specific description shall be preferred to heading providing more general description. Without prejudice to the above, the appellant submits that the Section note of Chapter referred to and relied upon in the SCN and in the impugned order is general entry and cannot *suo moto* be made applicable in the facts and circumstances of the case on hand and thus the demand is not sustainable. As regards that allegation that the appellant had failed to prove that the exported goods on re-import had been received in its , the factory, the appellant had furnished all relevant documents, certificates issued by the merchant exporter and bill of Entry co-relating the entire transaction with inward entry made in relevant documents being maintained but the adjudicating authority, without disputing or distinguishing the case laws has denied credit availed on the strength of Debit note being not a document under rule 9 of CCR, 2004, In view of the case laws Marmagoa Steel Ltd. – 2005 (192) ELT 82 (Bom.) and 2008 (229) ELT 481 (SC) and CCE Ludhiana vs Pepsi Foods Ltd. – 2010 (254) ELT 284 (P&H), it becomes abundantly clear that the Bill of Entry although in the name of importer, credit of duty is allowable and non endorsement of B.E. is a procedural lapse.

4. Personal hearing was held on 02/02/2018. Shri J.N. Bhagat, Advocate appeared on behalf of the appellant. The learned Advocate requested for condonation of delay by 25 days in filing of appeal that was due to its officer forgetting to file the appeal in time. He reiterated the grounds of appeal. He said that parts are specific machines and tailor made. He made additional submissions. In the additional submissions, the appellant has reiterated the grounds of appeal with regards to short-payment of duty and CENVAT credit availed on the strength of debit notes.

5. I have carefully gone through the contents of the impugned order as well as the grounds of appeal filed by the appellant. At the outset I allow the request made by the appellant for condonation of delay of 25 days and take up the appeal for decision on merit. Primarily, the three issues requiring decision are (i) whether the demand confirmed in respect of CENVAT credit availed on capital goods while simultaneously availing I.T. depreciation on the CENVAT component is proper or not; (ii) whether the classification confirmed in the impugned order for parts and the consequent confirmation of demand for short-paid duty is correct or otherwise and (iii) whether the recovery of CENVAT credit availed on the strength of Debit Notes is correct or otherwise. The issues are considered individually as follows:

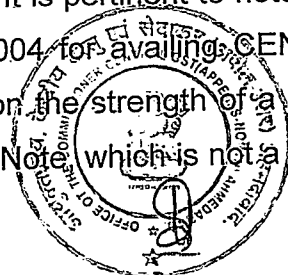
5.1 On considering the issue of capital goods credit availed with simultaneously availing Income Tax depreciation on the CENVAT component, it is seen that the appellant is not disputing the charge on facts. However, in the grounds of appeal the



appellant has claimed that as it had already paid up Rs.11,669/- of CENVAT credit and had relinquished 50% credit in the following year, there was no outstanding recovery to be made. As per the details in paragraph 2 of the impugned order, there are two invoices involved in the impugned CENVAT credit on capital goods. The first installment of 50% credit availed included Rs.11,669/- on Invoice No. 651400381 dated 17/10/2014 credit availed *vide* entry No.1035 dated 09/11/2015 and Rs.11,699/- on Invoice No. 651400381 dated 12/03/2015 *vide* entry No.1968 dated 30/03/2015. Thus in the first installment, the appellant had availed a total of Rs.23,338/- of inadmissible credit on which depreciation was also availed. The SCN demand for recovery of capital goods credit is Rs.4,16,405/- out of which Rs.23,338/- pertains to depreciation credit and Rs.3,93,067/- pertains to credit availed on improper document. The amount of Rs.23,338/- confirmed towards improper credit availed on capital goods while simultaneously claiming I.T. depreciation is correct and proper. The interest and penalty on this component of demand is also correct and justified.

5.2 The second issue is regarding the classification of parts of machinery manufactured by the appellant. The same was classified by the appellant under Chapter 84 as 'parts of Pharmaceutical machinery' and concessional rate of duty was availed under Notification no.12/2012-CE dated 17/03/2014. The contention of the appellant is that such parts are specifically numbered parts of machinery for special purpose and when specific description is available under Chapter 84 'as parts of Pharmaceutical machinery', the general entry resorted to be the department was not correct. This contention that the classification by department is based on general use is not factually correct. In the impugned order the classification of the goods has been confirmed in the respective chapters on the basis of actual description and this classification under respective chapter of goods of various types and sizes is specific when compared to the generic classification under Chapter 84 treating all the goods as "parts of pharmaceutical machinery". The case law cited by the appellant in this regard does not help its cause but corroborates the classification under specific CH confirmed in the impugned order. Thus the appellant was not eligible to avail benefit of Notification No.12/2012-CE dated 17/03/2012 as amended and the confirmation of demand for short-paid duty of Rs.21,341/- along with interest and penalty is correct and sustainable.

5.3. The third and final issue is whether CENVAT credit on capital goods availed on the strength of Debit Note is admissible or not. The case laws cited by the appellant pertain to CENVAT credit availed on the strength of Bill of Entry where it is settled that in the case of Bill, of Entry in the name of the importer, the non-endorsement of the person availing the credit is a procedural lapse. It is pertinent to note that Bill of entry is a specified document under rule 9 of CCR, 2004 for availing CENVAT credit. In the present case, the credit has not been availed on the strength of a bill of Entry but the credit has been availed on the strength of Debit Note, which is not a specified document



under Rule 9 of CCT, 2004. Therefore, the recovery of CENVAT credit, interest and penalty is valid and sustainable in this regard.

6. In view of the above discussions, the impugned order is upheld as proper and valid and the appeal filed by the appellant is rejected.

7. अपीलकर्ता द्वारा दर्ज की गई आपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in the above terms.

उमा शंकर

(उमा शंकर)

आयुक्त

केन्द्रीय कर (अपील्स)

Date: 22 / 03 / 2018

Attested

(K.P. Jacob)
(K.P. Jacob)
Superintendent,
Central Tax (Appeals),
Ahmedabad.

By R.P.A.D.

To

1. M/s Kevin Process Technologies Pvt. Ltd.,
Plot No.5.6.7, Moraiya Estate,
Behind sarvodaya hotel, NH.No.8A
Moraiya, Changodar,
District: Ahmedabad – 382 213

Copy to:

1. The Chief Commissioner of C.G.S.T., Ahmedabad.
2. The Commissioner of C.G.S.T., Ahmedabad (North).
3. The Additional Commissioner, C.G.S.T (System), Ahmedabad (North).
4. The A.C / D.C., C.G.S.T Division: IV, Ahmedabad (North).
5. Guard File.
6. P.A.

