

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

रजिस्टर डाक ए .डी द्वारा

क फाइल संख्या (File No.): V2(ST)135/A-II/ 2016-17

स्थगन आवेदन संख्या (Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 43-17-18

दिनांक (Date): 28/08/2017, जारी करने की तारीख (Date of issue): 26/9/17

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

Passed by Shri Uma Shanker, Commissioner (Appeals)

ग \_\_\_\_\_ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-HQ), अहमदाबाद, आयुक्तालय द्वारा जारी

मूल आदेश सं----- दिनांक -----से सृजित

Arising out of Order-In-Original No. AHM-SVTax-000-JC-006-16-17 Dated:

16.06.2016 issued by: Joint Commissioner STC(Div-HQ), Ahmedabad.

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

**M/s Zyduz Technologies Limited**

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.100 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 मैनटल हारस्पिटल 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 रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।



(ख) उक्तिलिखित परिच्छेद 2(1) क में बताए अनुसार के अलावा की अपील, अपीलों के मामले में सीमा शुल्क, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेन्टल होस्पिटल कम्पाउंड, मेघानी नगर, अहमदाबाद-380016.

(b) To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Mental Hospital Compound, Meghani Nagar, Ahmedabad: 380016, in case of appeals other than as mentioned in para-2(1) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए.-3 में निर्धारित किए अनुसार अपीलीय न्यायधिकरण की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की माँग, ब्याज की माँग और लगाया गया जुर्माना रुपए 5 लाख या उससे कम है वहाँ रुपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की माँग और लगाया गया जुर्माना रुपए 5 लाख या ५० लाख तक हो तो रुपए ५०००/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की माँग और लगाया गया जुर्माना रुपए ५० लाख या उससे ज्यादा हो तो रुपए १००००/- फीस भेजनी होगी। फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध में की जाए। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है। स्टे के लिए आवेदन-पत्र रुपए ५००/- फीस भेजनी होगी।

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 ₹ 1,000/-, ₹ 5000/- and ₹ 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 crossed bank draft in favour of Asst. Registrar of 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. Application made for grant of stay shall be accompanied by a fee of ₹ 500/-.

(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 चाहिये इस तथ्य के होते हुए भी की लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायधिकरण को एक अपील या केंद्रीय 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 ₹ 1 lacs fee of ₹ 100/- for each.

(4) न्यायालय शुल्क अधिनियम १९७० यथा संशोधित की अनुसूची-१ के अंतर्गत निर्धारित किये अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रुपए ६.५० पैसे का न्यायालय शुल्क टिकट लगा होना चाहिये।

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

(5) इन ओर सम्बंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायधिकरण (कार्यावधि) नियम, १९८२ में निहित है।

(6) Attention is invited to the rules covering these and other related matter contended in Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.



**ORDER IN APPEAL**

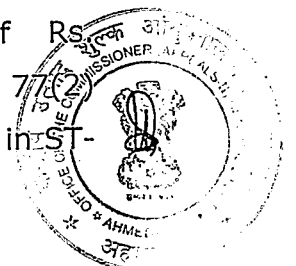
M/s. Zydus Technologies Limited (AAAC Z3680Q ST002), Plot No-1-B, Pharmez (Zydus), Pharmaceutical Special Economic Zone , Sarkhez-Bavla National Highway No. 8A, Village – Matoda, Taluka- Sanand, District- Ahmedabad- 382 213 (*hereinafter referred to as 'appellants'*) have filed the present appeals against the Order-in-Original number AHM-SVTAX-00-JC-006-16-17 dated 16.06.2016 (*hereinafter referred to as 'impugned orders'*) passed by the Joint Commissioner, Service Tax HQ, Ahmedabad (*hereinafter referred to as 'adjudicating authority'*);

2. The facts of the case, in brief, are that the appellants, a SEZ Unit were engaged manufacturing activity was also providing taxable services like BAS and GTA. Appellant was holding Service Tax registration number. During Course of Audit it was pointed out that Appellant was receiving BAS from non-taxable territory from service provider who did not have any office establishment in India. Appellant had not paid service tax (Rs. 29,21,826/-) under reverse charge payable under Rule 2(1)(d)(iv) of Service Tax Rule, 1994 r/w Section 66A of FA, 1992 r/w rule 3 of Taxation of Services (Provided from Outside India and Received In India) Rule, 2006( Import Rules). Said foreign services (a) Management Consultant Service (b) Scientific and Technical Consultancy Service (c) General Insurance Service and (d) Air Travel Services received during 2009-10 to 2010-11 can be classified in following three categories-

- I. Some of the services were entirely provided from abroad and were received abroad.
- II. In case of some services, some part of services was performed abroad and other part in India and;
- III. Some of the services were provided from outside and received in India.

Appellant had not disclosed full, true and correct Information regarding said receipt of above Foreign Service in ST-3 return. All duty and Interest for period 2009-10 to 2010-11 was paid on 27.12.2011 during the course of Audit conducted on 30.11.2011 to 14.12.2011 and before issuance of SCN dated 20.04.2015

3. SCN was adjudicated vide impugned OIO whereby demand of Rs 29,21,826/- with interest was confirmed. Penalty of Rs. 5000/- u/s 77(2) r/w rule 7 of Service Tax Rule ,1994 for not disclosing correct amount in ST-



3 return and penalty of Rs. 29,21,826 u/s 78 for suppression of facts was imposed. Penalty of Rs. 5000/- u/s 77(1)(a) for not taking registration was imposed.

4. Being aggrieved with the impugned order, the appellants preferred an appeal on 16.08.2016 before the Commissioner (Appeals-II) wherein it is contended that appellant having paid duty along with applicable interest before issue of SCN, They are eligible for benefits of Section 73(3) of FA, 1994 and consequently no any penalty could be imposed.

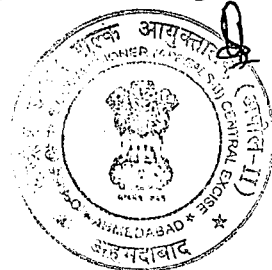
5. Personal hearing in the case was granted on 19.07.2017. Shri Dhaval Shah, Advocate, appeared before me and reiterated the grounds of appeal. He also submitted copies of judgements

#### DISCUSSION AND FINDINGS

6. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellants at the time of personal hearing.

7. I find that appellant has paid the whole duty and applicable interest as calculated and demanded by audit during the course of audit itself and much before the issuance of SCN. Appellant had pleaded that had they paid the duty under RCM, they being SEZ, would have got refund under Notification 9/2009-ST dated March 3, 2009 as amended by Notification No. 15/2009-Service Tax, dated 20.05.2009. Appellant further pleaded that matter being revenue neutral, no intension to evade duty can be established and having paid duty and interest before servicing of SCN, consequently the department would not have issued the SCN itself in view of Section 73(3). Appellant had produced catena of judgment in support of their contentions.

8. Question to be decided is as to whether or not penalty could be imposed considering the suppression and by denying the benefits of Section 73(3) which states that if duty is paid as ascertained by department officer before issuance of SCN, then no notice is required to be served. Further question to be decided is as to whether or not adjudicating authority is correct in holding that case is covered u/s 73(4).



9.1 Section 73(3) and 73(4) are mutually exclusive. Section 73(3) is reproduced as below for easy reference-

*(3) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person chargeable with the service tax, or the person to whom such tax refund has erroneously been made, may pay the amount of such service tax, chargeable or erroneously refunded, on the basis of his own ascertainment thereof, or on the basis of tax ascertained by a Central Excise Officer before service of notice on him under sub-section (1) in respect of such service tax, and inform the [Central Excise Officer] of such payment in writing, who, **on receipt of such information shall not serve any notice under sub-section (1) in respect of the amount so paid**: Provided that the Central Excise Officer may determine the amount of short-payment of service tax or erroneously refunded service tax, if any, which in his opinion has not been paid by such person and, then, the Central Excise Officer shall proceed to recover such amount in the manner specified in this section, and the period of "thirty months" referred to in sub-section (1) shall be counted from the date of receipt of such information of payment.*

*Explanation.1— For the removal of doubts, it is hereby declared that the interest under section 75 shall be payable on the amount paid by the person under this sub-section and also on the amount of short payment of service tax or erroneously refunded service tax, if any, as may be determined by the [Central Excise Officer], but for this sub-section.*

*Explanation 2. — **For the removal of doubts, it is hereby declared that no penalty under any of the provisions of this Act or the rules made there under shall be imposed in respect of payment of service tax under this sub-section and interest thereon.***

Section 73(4) is reproduced as below for easy reference-

*(4) Nothing contained in sub-section (3) shall apply to a case where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded by reason of —*

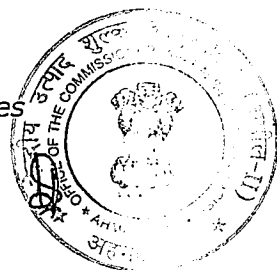
*(a) fraud; or*

*(b) collusion; or*

*(c) wilful mis-statement; or*

*(d) suppression of facts; or*

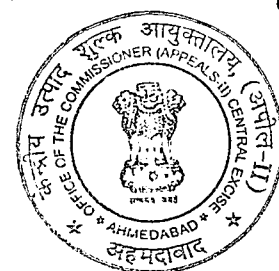
*(e) contravention of any of the provisions of this Chapter or of the rules made there **under with intent to evade payment of service tax.***



From combined reading of section 73(3) and 73(4) it is clear that if non-payment of tax is with intention to evade the service tax then benefits of 73(3) are not available to appellant. But if non-payment of duty or non-declaration in ST-3 is out of ignorance or by mistake or through oversight i.e where intention to evade duty can not established, 73(4) is not applicable.

9.1.1 Adjudicating authority has not extended the benefits of Section 73(3) holding that appellant had intention to evade the duty. To prove the intension of duty evasion, the adjudicating authority has held that appellant was paying service tax on services similar received from Zydus Noveltech Inc. USA, but was not paying service tax on similar services received from other service provider located in foreign territory. This argument of adjudicating authority to prove intention to evade the duty, is not acceptable status of Zydus Noveltech Inc. USA and other companies are similar but not exactly identical as Zydus Noveltech is own and rest are not own. Moreover argument of adjudicating authority is also not acceptable as appellant was eligible to find refund claim had he paid the service tax. When revenue neutrality is there can not be any intention to evade the duty. Section 73(4) is applicable only when any positive intention to evade the duty is established. I find that adjudicating authority in his findings at para 14 of impugned OIO has stated that appellant was eligible for refund had he paid the service tax. I am of considered view that revenue neutrality stand taken by appellant to prove their non-intention to evade the duty could not have been rejected by adjudicating authority, merely on ground that refund notification is available subject to fulfillment of certain conditions and procedures stated in notification. Adjudicating authority has not come to conclusion as to which conditions and procedures could not be complied by appellant, had he applied for refund. I find that adjudicating authority has contradicted in his finding that appellant is eligible for refund notification and his conclusion that appellant had "intention" to evade the duty disregarding the "revenue neutrality" criteria.

9.2 Suppression of facts means as per supreme court, in the case of pushpam pharmaceutical company. v. Collector of central excise Bombay [1995 Supp (3) SCC 462], while dealing with the meaning of the expression "suppression of facts" in proviso to section 11A of the Act held that the term must be construed strictly, it does not mean any omission and the act must be deliberate and willful to evade payment of duty. The Court further held that:-



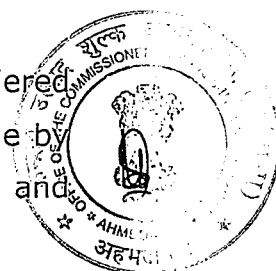
*"In taxation ('Suppression of facts) can have only one meaning that the correct information was not disclosed deliberately to escape payment of duty Where facts are known both the parties the omission by one to do what he might have done and not that he must have done, does not render it suppression".*

9.3 Relying on the aforesaid observations of this court in the case of Pushpam Pharmaceutical Co. v. Collector of Central Excise, Bombay [1995 Suppl 3) SCC 462] further stated that, "we find that suppression of facts can have only one meaning that the correct information was not disclosed deliberately to evade payment of duty when fact were known to both the parties, by one to do what he is settled law that mere failure to declare does not amount to willful suppression. There must be some positive act from the side of the assesses to find willful suppression

10. Appellant had conceded to point raised during course of audit and paid duty and interest during audit itself. There is difference of nearly four years in duty payment date and SCN issue date. Moreover appellant had not filled refund thereafter (even up to issue of SCN) which shows that appellant had agreed to duty liability. Payment of duty along with interest on being pointed out by Central Excise officer or payment by own self is deemed to be concluded as proceedings and SCN is not required to be issued. My view is supported by Hon`ble HC of Bombay decisions in case of Galaxy Construction Pvt. Ltd.[ 2017 (48) S.T.R. 37 (Bom.)]. Head notes of some of the judgments are reproduced below for ease of reference:

*"Penalty - Delay in payment of tax - Service Tax paid with interest before issue of show cause notice - Circular dated 3-10-2007 clarifying that when an assessee had paid Service Tax in full together with interest, proceedings against assessee including proceedings under Section 73(3) of Finance Act, 1994 would be concluded - No error by Tribunal in relying on 2010 (17) S.T.R. 474 (Tribunal) affirmed in 2014 (36) S.T.R. J188 (Kar.) - Assessee not liable to pay penalty - Sections 76, 77 and 78 of Finance Act, 1994. [para 4]"*

10.1 Appellant had contested on limitation ground also. I am of considered view that appellant can not contest on two contradictory ground i.e. one by admitting duty liability and paying it to wave SCN in terms of 73(3) and





other ground by contesting on limitation of time. When SCN itself was not required to be issued I do not give any verdict as to whether demand is barred by limitation or not.

11. In view of foregoing discussion, I hold that having paid duty and interest voluntarily on demand and that no intention to evade duty is established, the appellant is eligible for benefits of section 73(3) and further hold that SCN should not have issued. I set aside the all the penalty imposed under section 78, 77(1) and 77(2) of FA, 1994.

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

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

*U. Shikar*

(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

ATTESTED

*R.R. Patel*  
(R.R. PATEL)

SUPERINTENDENT (APPEAL),

CENTRAL TAX, AHMEDABAD.

To,

M/s. Zydus Technologies Limited,

Plot No-1-B, Pharmez (Zydus),

Pharmaceutical Special Economic Zone ,

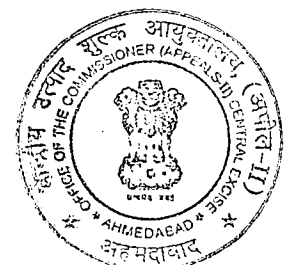
Sarkhez- Bavla National Highway No. 8A

, Village – Matoda, Taluka- Sanand,

District- Ahmedabad- 382 213

Copy to:

- 1) The Chief Commissioner, Central Tax, Ahmedabad.
- 2) The Commissioner, Service Tax ,Ahmedabad-.



- 3) The Asst. Commissioner, Service Tax Div-IV, APM building, Anandnagar Road, Satellite, Ahmedabad- 15.
- 4) The Asst. Commissioner(System), Central Tax- South Ahmedabad Hq, Ahmedabad.
- 5) The Asst. Commissioner(System), Central Tax- North Ahmedabad Hq, Ahmedabad.
- 6) Commissioner Central Tax- North- Ahmedabad,
- 7) Commissioner Central Tax- South Ahmedabad
- 8)  Guard File.
- 9) P.A. File.

