



केंद्रीय कर आयुक्त (अपील)



सत्यमेव जयते

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

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रजिस्टर डाक ए.डी.द्वारा

क फाइल संख्या (File No.): V2(72)36 /Ahd-II/Appeals-II/ 2016-17 /1358 to 1362
ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 89-17-18
दिनांक (Date): 18.09.2017 जारी करने की तारीख (Date of issue): _____
श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित
Passed by **Shri Uma Shanker**, Commissioner (Appeals)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-), अहमदाबाद- II, आयुक्तालय द्वारा जारी
मूल आदेश सं----- दिनांक -----से सृजित
Arising out of Order-In-Original No. 01/ADC/2016/MKR Dated: 22/04/2016 issued
by: Additional Commissioner Central Excise (Div-III), Ahmedabad-II

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

M/s Bajrang Casting 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 :-

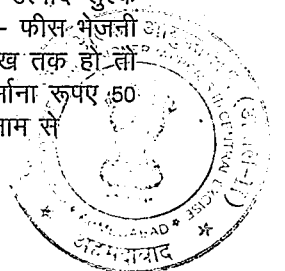
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-11 in all matters relating to classification valuation and.

- (ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, 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 रूपरुप 5 लाख या उससे कम है वहाँ रूपरुप 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपरुप 5 लाख या 50 लाख तक हो तो रूपरुप 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपरुप 50 लाख या उससे ज्यादा है वहाँ रूपरुप 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 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।

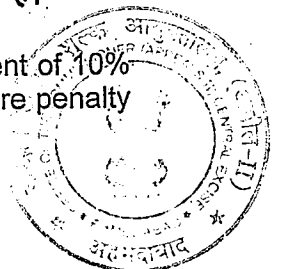
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section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

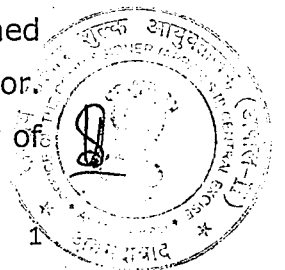


ORDER IN APPEAL

M/s. Bajrang Castings Pvt. Ltd., situated at Survey No. 144, Nr. Hipolin, Sanand-Viramgam Highway, Village: Ivaya, Tal. Sanand, Distt. Ahmedabad (*hereinafter referred to as the 'appellants'*) holding Central Excise Registration No. AAACB6237FXM001 for manufacturing M.S. Ingots falling under Chapter heading No. 7206 of the Central Excise Tariff Act, 1985. The said unit is availing the benefit of Cenvat Credit Scheme.

2. The facts of the case, in brief, are that based on specific intelligence that the appellant was indulging in evasion, by way of clearing fully manufactured M.S. Ingots without payment of Central Excise duty under parallel invoices with an intent to evade duty. Accordingly, a search was conducted at multiple locations to unearth the evasion by the appellant. During the course of investigation, based on documentary evidences, it was conclusively established that the appellant was suppressing production data and clandestinely clearing such M.S. Ingots through parallel invoices. Therefore, a Show Cause Notice was issued to the appellant dtd.4.09.2015, asking as to why Central Excise duty amounting to Rs. 8,56,314/-, involved in illicit production and clearance of M.S. Ingots, should not be recovered from them, interest should not be demanded and penalty should not be imposed upon. The Adjudicating authority in his Order-in-Original dtd. 19.04.2016, that the appellant had admitted the said offence and willingly deposited an amount of Rs. 12,70,823/-, (Rs.8,56,314/-, towards Central Excise duty @ 12.36% adv. + Rs.2,00,433/-, towards interest @ 18% p.a. + Rs.2,14,078/-, towards penalty @ 25%). As regards the personal penalty on Shri Amit Ramdittamal Bhasin, Director of M/s. Bajrang Castings Pvt. Ltd., under Rule 26 of the Central Excise Rules, 2002, the adjudicating authority found that vide Notification No. 8/2016-CE(NT) dtd.1.03.2016, the following proviso was inserted in Rule 26, after Rule (1), of the Central Excise Rules, 2002 :

"Provided that where any proceeding for the person liable to pay duty have been concluded under clause (a) or clause (d) of Section 11AC of the Act, in respect of duty, interest and penalty, all proceedings in respect of penalty against other person, if any, in the said proceeding shall also deemed to be concluded". As the appellant had already paid the the duty, interest and 25% penalty before the issuance of the Show Cause Notice, therefore the adjudicating authority decided that the case may be treated as deemed concluded and there was no justification to impose penalty on the Director. Accordingly, the adjudicating authority, confirmed the Central Excise duty of

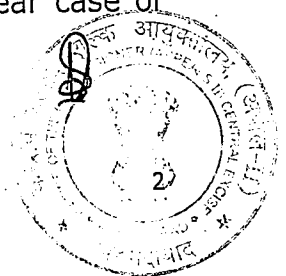


Rs.8,56,314/-, interest at the prescribed rate and reduced penalty of 25%, all of which has been paid by the appellant, and restrained from imposing any penalty against Shri Amit R. Bhasin, Director, M/s. Bajrang Castings Pvt. Ltd.. Aggrieved by the OIO dt. 19.04.2016, the appellant filed an appeal stating that there is no substance in the allegations made against them and actions proposed in the Show Cause Notice deserved to be dropped. The appellant alleged that there should be tangible evidence of the clandestine manufacture and clearance and not merely inferences or unwarranted assumptions. The appellant stated that no such parallel invoices were found from the premises of the Appellant or from their buyers. They stated that the statement of the Director was recorded under immense pressure, in questionable circumstances, and therefore is not a valid evidence. They stated that there are strong doubts about the authenticity of the documents relied upon in the S.C.N. and allegations made in the S.C.N, and since the documents asked by the assessee during the course of investigation were not provided to them and cross-examination of the witnesses was not allowed, the statements and the documents relied upon in the S.C.N. does not have evidentiary value.

DISCUSSION AND FINDINGS:

3. 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. The question to be decided is as to (i) whether the OIO is contrary to principles of equity and violates natural justice by not showing the appellant the original copies of documents and not allowing them to cross-examine witnesses relied upon in the case (ii) whether the adjudicating authority has appreciated the facts of the case while deciding the case (iii) whether the benefit of cum-duty value can be considered for quantification of duty amount and (iv) whether imposition of penalty in this case can be vacated.

4. I find that the appellant in his grounds of appeal has indicated that they had requested the Adjudicating Authority vide several letters seeking copies of documents and cross-examination of all deponents. The appellant has enclosed copies of such letters with their Grounds of appeal. On going through the OIO dt.19.04.2016/22.04.2016, I find that the Adjudicating Authority has simply ignored this vital aspect of adjudication in his order and thereby denied natural justice to the appellant. The appellant's request in this matter has no mention in the said OIO and hence it is a clear case of violation of the principles of natural justice.



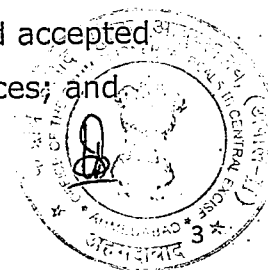
5. On going through the facts of the case, it came to notice that this case is based on photo copies of six purchase invoices for a quantity of 62825 kg. of M.S. Scrap, and nine Sales Invoices for a quantity of 210140 kgs. of M.S. Ingots, and the statements of the Director of the appellant and the Transporter of the said clandestinely cleared goods. The investigating officers, despite conducting searches at multiple locations related to the appellant, did not unearth any corroborative evidence in this case to justify their allegation regarding clandestine clearances by the appellant. The fact that the only documents of evidential value relied for framing the case were not sourced from the appellant or the destinations of the appellant, made it obligatory for the investigators to bring out circumstantial evidence from all the available sources to corroborate their allegation against the appellant. Even the alleged purchase quantity of 62825 kg of M.S. Scrap could not be co-related to the manufacture of 210140 kgs. of M.S. Ingots, which was more than three times the quantity of the raw-material alleged to have been used. As there were too many unreliable theories used to weave this case, the concerned Jurisdictional office was asked to clarify and inform the basis of their reliance on the evidences put forth in their notice to the Appellants vide this office letter of F. No. V2(72)36/Ahd-II/Appeal-II/16-17 dt.22.08.2017. Specific clarifications were sought in the said letter as to whether :

(i) any statement had been taken, during the course of investigation, of the Suppliers of six purchase invoices of M.S. Scrap, relied upon in this case & whether such suppliers had accepted that they supplied M.S. Scrap to the appellant;

(ii) any other investigation e.g. transportation of material i.e. M.S. Scrap from the Supplier to the appellant's factory or storage place, etc. was carried out ;

(iii) the nine Sales invoices relied upon in the S.C.N. were seized from any of the premises of the appellant during the course of investigation. What is the source of the said nine Sales Invoices ? If the same were seized from the appellant's premises, a copy of the Panchanama showing the recovery of such invoices was required to be submitted;

(iv) any statement of the buyers, mentioned in the nine sales invoices, were recorded. If yes, whether the buyers had accepted purchasing M.S. Ingots. Shown in such nine sales invoices; and



(v) the allegation of unaccounted production of M.S. Ingots weighing 21040 kgs. against the appellants was based on any corroborative evidence e.g. power consumption units, wages paid to the labourers etc..

However, despite providing them with a considerable time of two weeks to put forth their case, no clarification has been put forth before me in this matter. The fact is that the appellant has alleged that these nine sales invoices were supplied by unknown sources and even original copies of such invoices were not available with the department. The Department has not been able to provide any information about the source of such invoices. As clandestine removal of goods is a serious allegation, it has to be accompanied by strong and reliable corroborative evidence. The Department however has failed to justify the origins of even the Sales Invoices relied upon in this case, as they have not been able to establish the source of such Sales Invoices which can prove the genuineness of such relied upon document. In the absence of the source of the relied upon Sales Invoices and the stark absence of any related evidence in the case, the benefit of doubt would go in the appellant's favour. In the case of Continental Cement Company v/s UOI {2014(309) E.L.T. 411(All.)}, the Hon'ble High Court at Para12 stated that -

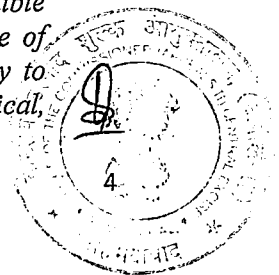
"12. Further, unless there is clinching evidence of the nature of purchase of raw materials, use of electricity, sale of final products, clandestine removals, the mode and flow back of funds, demands cannot be confirmed solely on the basis of presumptions and assumptions. Clandestine removal is a serious charge against the manufacturer, which is required to be discharged by the Revenue by production of sufficient and tangible evidence. On careful examination, it is found that with regard to alleged removals, the department has not investigated the following aspects :

- (i) *To find out the excess production details.*
- (ii) *To find out whether the excess raw materials have been purchased.*
- (iii) *To find out the dispatch particulars from the regular transporters.*
- (iv) *To find out the realization of sale proceeds.*
- (v) *To find out finished product receipt details from regular dealers/buyers.*
- (vi) *To find out the excess power consumptions.*

13. Thus, to prove the allegation of clandestine sale, further corroborative evidence is also required. For this purpose no investigation was conducted by the Department."

Thus, it is amply clear that for proving their allegation of clandestine clearance against the appellant, the investigators were required to find and furnish corroborative evidence in this case. In a similar landmark case of Kuber Tobacco Products v/s. Commissioner of Central Excise, Delhi { 2013 (290) E.L.T. 545 (Tri. - Del.)}, the Hon'ble Tribunal held that -

"It is to be ascertained in peculiar facts of case - It is a serious accusation, which has to be established by sufficient cogent, unimpeachable, relevant and credible material evidence by applying test of prudent man's estimate of preponderance of probability - Proceedings for this purpose should be fair, with no opportunity to Department to gain advantage of its own wrong - Conclusions should be logical,



borne out from records and not figments of imagination; they cannot be mere presumptions - Suspicion however grave cannot replace proof - Although every link of process is not required to be proved and mathematical precision is not required, Revenue is not relieved altogether of burden of producing some credible evidence in respect of the fact in issue - However, those defrauding public exchequer cannot be allowed to enjoy their booty - Proper balance has to be struck between these requirements."

In the same case, the Tribunal further held that -

"Legal proposition that what is admitted need not be proved, was not applicable - Retracted oral testimonies were not credible to sustain charge against assessee-company."

The appellant too in their defence had stated that the statement of their Director which had been relied upon in the Show Cause Notice, was recorded under immense pressure and hence it is not a voluntarily given statement and as such not a reliable evidence. The appellant has contended that the Order-in-Original dtd. 22.04.2016, is not sustainable based on the facts of the case. In the light of the above, I am inclined to conclude that the Order-in-Original dtd. 22.04.2016, confirming the Central Excise duty of Rs.8,56,314/-, and imposing a penalty of Rs.2,14,078/-, is vague and devoid of reliable evidence. Therefore, the said Order-in-Original dtd. 22.04.2016, is set aside and appellant's appeal is allowed with consequential benefits.

6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
6. The appeal filed by the appellant, stand disposed off in above terms.

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स)

18.09.2017

ATTESTED

(Signature)

(R.R. NATHAN)

SUPERINTENDENT,

CENTRAL TAX APPEALS,

AHMEDABAD.

To,

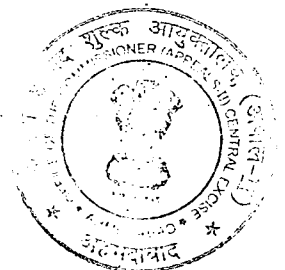
M/s. Bajrang Casting Pvt. Ltd.,

206, Samarat Complex, Nr. Choice Snack Bar,

Navrangpura,

Ahmedabad-380009.

Copy to:



- 1) The Chief Commissioner, Central Tax, GST, Ahmedabad Zone.
- 2) The Commissioner, Central Tax, Ahmedabad-North.
- 3) The Dy./Asst. Commissioner, Division-III, Central Tax, GST, Ahmedabad (North), Ahmedabad.
- 4) The Asst. Commissioner(System), Central Tax, Hqrs., Ahmedabad (North).
- 5) Guard File.
- 6) P.A. File.

