



आयुक्त का कार्यालय, (अपीलस)

Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

☎ : 079-26305065

☎ : 079 - 26305136



क फाइल संख्या : File No : V2(ST)90 /North/Appeals/2018-19

7640707644

ख अपील आदेश संख्या : Order-In-Appeal No. AHM-EXCUS-002-APP-122-18-19

दिनांक Date : 29-Nov-18 जारी करने की तारीख

Date of Issue

13/12/2018

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals)

ग Arising out of Order-in-Original No GST/D-VI/O&A/02/VERVE/AC/KM/18-19

Dated 04-Jul-18 Issued by **Assistant Commissioner** , Central GST , Div-VI , Ahmedabad North.

घ अपीलकर्ता का नाम एवं पता

Name & Address of The Appellants

M/s Verve Interior Designs

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:-

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:-

Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-

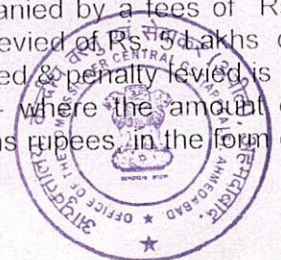
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मेन्टल हॉस्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-20, New Mental Hospital Compound, Meghani Nagar, Ahmedabad - 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी.- 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompany ed by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of



crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated.

(iii) वित्तीय अधिनियम, 1994 की धारा 86 की उप-धाराओं एवं (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फॉर्म एस.टी.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (OIA) (उसमें से प्रमाणित प्रति होगी) और अपर

आयुक्त, सहायक / उप आयुक्त अथवा **अधीक्षक** केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए आदेश (OIO) की प्रति भेजनी होगी।

(iii) The appeal under sub section (2A) of the section 86 the Finance Act 1994, shall be filed in Form ST-7 as prescribed under Rule 9 (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise (Appeals)(OIA)(one of which shall be a certified copy) and copy of the order passed by the Addl. / Joint or Dy. /Asstt. Commissioner or Superintendent of Central Excise & Service Tax (OIO) to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रु 6.50/- पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjudication authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों का सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

⇒ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होगा।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

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.

⇒ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

4(1) इस संदर्भ में, इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

4(1) 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, where penalty alone is in dispute.



ORDER IN APPEAL

This appeal has been filed by M/s. Verve Interior Designs (Prop. Milind R Shah), 8-B, Government Tubewell Lane, Bhopal, Ahmedabad, Gujarat 380 058 [for short – ‘appellant’] against OIO No. GST/D-VI/O&A/02/Verve/AC/KM/18-19 dated 4.7.2018, passed by the Assistant Commissioner, CGST, Division VI, Ahmedabad South Commissionerate [for short – ‘adjudicating authority’].

2. The facts briefly are that consequent to a detailed manual scrutiny, a show cause notice dated 13.6.2017 was issued to the appellant inter alia alleging that

- [a] they had wrongly availed CENVAT credit of Rs. 2,31,662/-;
- [b] that they had failed to deposit the service tax collected of Rs. 1,18,851/-; and
- [c] they had not paid service tax in respect of services rendered to SEZ unit. The notice therefore demanded the CENVAT credit wrongly availed along with the service tax not paid and the tax collected but not deposited along with interest and further proposed penalty on the appellant.

3. This notice was adjudicated by the adjudicating authority vide his impugned OIO dated 4.7.2018, wherein he ordered recovery of CENVAT credit wrongly availed, confirmed the demand of service tax and also ordered the recovery of the amount recovered but not deposited under section 73A of the Finance Act, 1994 along with interest. Penalty was also imposed on the appellant. The adjudicating authority however, allowed the CENVAT credit of Rs. 186/- to the appellant under Rule 3 of the CENVAT Credit Rules, 2004.

4. Feeling aggrieved, the appellant has filed this appeal against the impugned OIO dated 4.7.2018, wherein he has raised the following grounds:

- that in respect of CENVAT credit availed on the mobile phone bill in the name of their accountant Ms. Shilpa Shah, - it was in relation to the business of the firm and that they are eligible for the same as input services;
- that in respect of CENVAT credit availed on the mobile phone bill in the name of their proprietor Shri Milind Shah, - they are eligible for the same as input services;
- that in respect of CENVAT credit availed on the land line, they had hired premises at F/F-7, Amarpali Complex, Bopal, for storing material and hence they are eligible for the same as input services;
- that the appellant had availed the services of the Chartered Accountant for the purpose of business for which consultation fees was paid to a Chartered Accountant; that the service tax paid on chartered accountants services is eligible for service tax;
- that M/s. Emphatic Systems had carried out work under Interior Decorator service but had through mistake mentioned it as Erection Commissioning and installation service in the challan; that the description of the work makes it clear that the work carried out is installation of modular furniture, installation of auditorium chairs, civil work, etc.; that they should not be punished for crediting the service tax under a wrong classification; that non signing of the bill is a clerical lapse;
- that in respect of CENVAT credit on the invoices issued by M/s. Pradip Chauhan, - that invoices are valid documents; that the issue raised in show cause notice is not relevant with reference to availment of CENVAT credit;
- that in respect of CENVAT credit availed on the invoice of M/s. Procurement Technologies Limited, it was regarding online information and data retrieval service ; that they had used it for the purpose of business; that the website is useful in sale promotion of their business and hence they are eligible for CENVAT credit on the said invoices.
- that as far as the amount of not depositing Rs. 1,18,851/- to Government account is concerned, the appellant had paid Rs. 1,10,176/- in April to June 2014 in terms of Section 73A, which is reflected in G7 of part G of the service tax return; that they had paid Rs. 8,676/- vide various entries which is reflected in part I of the service tax return for the period from April to September 2014;



- that in respect of non payment of service tax on services provided to SEZ unit, form A2 was issued on 28.11.2014 while the appellant had provided the services vide bill no. 13/25.12.2014 of Rs. 480740/- and hence they were eligible for exemption and for the rest of the payment, the appellant was eligible for exemption in terms of letter dated 29.11.2008 of the Industries Commissioner, SEZ Development Authority, Gujarat.

5. Personal hearing in the matter was held on 11.10.2018 wherein Shri Bishan Shah, CA appeared on behalf of the appellant. He reiterated the grounds of appeal and further stated that their firm was a proprietary concern and invoices in the name of the Proprietor should be allowed.

6. I have gone through the facts of the case, the grounds of appeal and the oral submissions made during the course of personal hearing. I find that three issues need to be decided viz. a] whether they had wrongly availed CENVAT credit of Rs. 2,31,662/-; [b] that whether they had failed to deposit service tax collected of Rs. 1,18,851/-; and [c] they had not paid service tax in respect of services rendered to SEZ unit.

7. Let me deal with the issue one after the other. As far as wrong availment of CENVAT credit is concerned, the issues are as follows:

[a] availment of CENVAT credit on mobile phone which is in the name of their accountant. The adjudicating authority has held that neither the bills are in the name of the appellant nor was the accountant in whose name the bills were raised, a service provider. The appellant has contested these findings by claiming that the Ms. Shilpa Shah was their accountant and that the expenditure was in relation to business of the firm. There appears to be no merit in what the appellant states. I do not find the argument tenable nor is there any merit and hence, the same stands rejected. The adjudicating authority's finding in this regard is upheld.

[b]availment of CENVAT credit on the mobile phone in the name of the proprietor. The adjudicating authority has rejected the CENVAT credit on the grounds that the appellant failed to submit proof showing expenditure on mobile was incurred by the firm. Now it is an undisputed fact that the appellant is a proprietary concern of Shri Milind R Shah. The findings of the adjudicating authority lack merit since the appellant has very clearly stated before the adjudicating authority and before me that the payments were made by the firm. The finding of the adjudicating authority rejecting the CENVAT credit availed in this regard is set aside and the CENVAT credit stands allowed to the appellant.

[c]availment of CENVAT credit on landline. The rejection by the adjudicating authority is primarily on the fact that though the appellant claimed that the premises wherein the landline phone was installed was a hired premises the appellant had failed to submit any documentary evidence such as rent agreement. I find that even with the appeal papers, the appellant has failed to submit copy of the rent agreement. In the absence of any documentary evidence, the finding of the adjudicating authority rejecting the CENVAT credit in this regard is upheld.

[d]availment of CENVAT credit in respect of invoices of Shri Bishan Shah, CA. The services provided were in respect of consultancy regarding VAT, TDS returns and Income tax return and filing returns and amendment to ST 1. The adjudicating authority while denying the said credit has held that VAT is applicable on sale and purchase of goods; that trading activity is declared in negative list of services in 66D of the Finance Act, 1994; that VAT consultancy is used only in exempted service and CENVAT credit is therefore deniable; that filing of income tax returns/TDS returns exclusively appear not usable in the output services of the appellant; that this would not qualify under services used in relation to accounting, auditing, financing, etc. I find this finding of the adjudicating authority not only difficult to digest but also appalling. The relevant extract of the definition of input service as mentioned in Rule 2(l) of the CENVAT Credit Rules, 2004 states as follows:

[(l) "input service" means any service, -

(i) used by a provider of [output service] for providing an output service; or

(ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products upto the place of removal,

and includes services used in relation to modernisation, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales



promotion, market research, storage upto the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal;

The services rendered clearly falls within the ambit of Chartered Accountant's service. The attempt of dissecting it just to prove that it would not fall within the ambit of accounting, auditing, financing, a very wide and generic term, is a narrow and feeble attempt to deny CENVAT credit, which is not tenable. The finding of the adjudicating authority rejecting the CENVAT credit availed in this regard is set aside and the CENVAT credit stands allowed to the appellant.

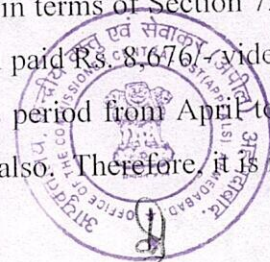
[e] CENVAT credit availed on the invoice raised by M/s. Emphatic Systems. The adjudicating authority while denying the CENVAT credit, held that the invoice on which CENVAT was availed did not have the signature of the sub contractor i.e. M/s Emphatic ; that the address of the appellant was not correct on the invoice; that the service tax registration number on the invoice was not correct. The appellant in his grounds has stated that the non signing was a clerical error. The appellant along with the appeal papers has enclosed the tax invoice now showing the correct address, STC number which is duly signed by the authorized signatory of M/s. Emphatic. The appellant has also claimed that they have made payment to the service provider i.e. M/s. Emphatic. Since the service tax element involved is big, it would be in the prudent to remand back this limited matter to the adjudicating authority. The appellant will produce all the documents to prove that the payment was made. The adjudicating authority is at liberty to independently verify whether the payment was made and the same was paid to the exchequer by the service provide M/s. Emphatic and thereafter decide the matter as to whether the CENVAT credit can be allowed to the appellant or otherwise.

[f] CENVAT credit availed in respect of invoices raised by Pradip Chauhan. The adjudicating authority in his findings while denying the CENVAT credit has held that no service was provided by the appellant against the said service as no bill was found to be issued by the appellant for the said address; that the bills were not serially numbered; that no payment particular was submitted; that there was no evidence that the services provided by the said biller at said address were consumed in any taxable output service. The appellant in his grounds has reproduced Rule 4A(1) of the Service Tax Rules, 1994, rule 9(1)(f) of the CENVAT Credit Rules, 2004 and thereafter stated that the four invoices on which CENVAT credit was availed fulfills the requirement of rule 4A(1) of the Service Tax Rules, 1994 and that they are valid documents for availing CENVAT credit under the provisions of Rule 9(1)(f) of CCR '04 and that the issues raised in the show cause notice was not relevant with reference to the availment of CENVAT credit. The appellant has brushed aside the findings offering no comment on the allegations raised in the notice and the findings of the adjudicating authority. The findings of the adjudicating authority needs to be countered with plausible arguments and facts and it is only on this basis can interference be sought at the appellate level. This not being the case, I do not find any merit in the argument raised and the same is rejected and the findings of the adjudicating authority rejecting the CENVAT credit in this regard is upheld.

[g] CENVAT credit availed on vouchers. The adjudicating authority has denied the CENVAT credit on the grounds that particulars of the voucher has not been mentioned; that voucher is not a valid document; that no documents were provided by the appellant. The appellant in his grounds has mentioned that these CENVAT credit was availed on invoices of telephone expenses incurred by the appellant; that in certain cases two telephone bills were paid together on which CENVAT was availed. The appellant has enclosed some invoices/bills under Annexure H without providing any statement. It would be prudent to remand this matter to the adjudicating authority so as to enable him to give his findings. Needless to state, the appellant would submit all the documents, invoices etc. to the adjudicating authority immediately.

[h] CENVAT credit availed on the invoice raised by M/s. e-Procurement Technologies Ltd. The adjudicating authority has denied the credit on the grounds that the appellant has filed to fulfill the requirement of Rule 2(1)(i) of the CENVAT Credit Rules, 2004. The appellant however, states that the service under online information and data retrieval service was utilized for the purpose of business. The findings of the adjudicating authority being vague, is not tenable. The findings of the adjudicating authority denying the CENVAT credit in this regard is set aside and the CENVAT credit stands allowed.

8. I wish to move on to the second issue, viz. failure to deposit service tax collected of Rs. 1,18,851/- to the Government. The appellant in this regard in his grounds has stated that they had paid Rs. 1,10,176/- in April to June 2014 in terms of Section 73A, which is reflected in G7 of part G of the service tax return; that they had paid Rs. 8,676/- vide various entries which is reflected in part I of the service tax return for the period from April to September 2014. This finds a mention in para 16.3 of the impugned OIO also. Therefore, it is not understood as to how



the amount collected was not paid to the Government. Since the amount stands paid, the question of demanding it once again under section 73A along with interest does not arise. Accordingly, the findings of the adjudicating authority in this regard is set aside.

9. Moving on to the last issue, viz. that the appellant had not paid service tax in respect of services rendered to SEZ unit, I find that the adjudicating authority has confirmed the demand on the grounds that the Form A2 submitted by the appellant is not applicable since the bills pertain to the period before the effective date of A2; that simply saying that the vouchers were cancelled without providing evidence cannot be accepted; that the so called cancelled transactions are being reflected as real time transactions. The appellant has now come up with an argument that the Form A2 was issued on 28.11.2014 and the invoice [as mentioned in para 6.5.1] was issued on 25.12.2014 [bill no. 13 dated 25.12.2014] and hence they are eligible for exemption in respect of the services of Rs. 4,80,740/-. This claim needs to be verified in detail. I do not have the invoices nor the Form A2 with me. It would therefore be prudent if this issue is also remanded back to the adjudicating authority for verification and thereafter passing an order.

10. In view of the foregoing, the summary of the order is as follows:

availment of CENVAT credit on mobile phone in the name of the accountant	The adjudicating authority's finding in this regard is upheld
availment of CENVAT credit on landline	
availment of CENVAT credit on invoices raised by Pradip Chauhan	
availment of CENVAT credit on the mobile phone in the name of the proprietor	The finding of the adjudicating authority is set aside and the CENVAT credit stands allowed to the appellant
availment of CENVAT credit in respect of invoices of Shri Bishan Shah, CA	
CENVAT credit availed on the invoice raised by M/s. e-Procurement Technologies Ltd	
CENVAT credit availed on the invoice raised by M/s. Emphatic Systems	The matter is remanded back to the adjudicating authority.
CENVAT credit availed on vouchers	
failure to deposit service tax collected of Rs. 1,18,851/- to the Government	Since the amount stands paid, the question of demanding it once again under section 73A along with interest does not arise and the findings are set aside.
not paid service tax in respect of services rendered to SEZ unit	The matter is remanded back to the adjudicating authority.

The interest and penalty under section 15(3) of the CENVAT Credit Rules, 2004 read with Section 78 of the Finance Act, 1994 stands revised accordingly in terms of my order above. The interest and penalty of Rs. 77,715/- imposed on the appellant is set aside for reconsideration by the adjudicating authority while deciding the issue regarding non payment of service tax in respect of services rendered to SEZ unit during denovo adjudication. The demand of interest under Section 73B is set aside along with the demand as mentioned supra. Since no specific reasoning is given for imposition of penalty under section 77 of the Finance Act, 1994 by the adjudicating authority, the same is also set aside.

Act, 1994.



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

Uma Shankar

(उमा शंकर)
आयुक्त (अपील्स)

Date : 29 .11.2018

Attested

Vinod

(Vinod Lukose)
Superintendent (Appeal),
Central Tax,
Ahmedabad.

By RPAD.

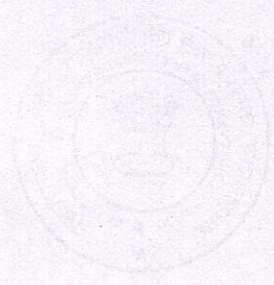
To,

M/s. Verve Interior Designs (Prop. Milind R Shah),
8-B, Government Tubewell Lane,
Bhopal, Ahmedabad,
Gujarat 380 058

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad North Commissionerate.
3. The Assistant Commissioner, Central Tax Division-VI, Ahmedabad North Commissionerate.
4. The Assistant Commissioner, System, Central Tax, Ahmedabad North Commissionerate.
5. Guard File.
6. P.A.





SWK

