



सत्यमेव जयते

आयुक्त का कार्यालय, (अपीलस)

Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

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क फाइल संख्या : File No : **V2(85)144 to 147/North/Appeals/2018-19**

ख अपील आदेश संख्या : Order-In-Appeal No. : **AHM-EXCUS-002-APP-144 to 147-18-19**

दिनांक Date : **27-Dec-18** जारी करने की तारीख Date of Issue: **12/12/2019**

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

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

ग _____ आयुक्त, केन्द्रीय GST, अहमदाबाद North आयुक्तालय द्वारा जारी मूल आदेश : दिनांक : से सृजित

Arising out of Order-in-Original: **MP/5&6/Demand/08-09**, Date: **21-Jul-08** & 31/10/2008
Issued by: **Assistant** Commissioner, Central Excise, Div: V, Ahmedabad-II.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Inductotherm (India) Pvt Ltd
Shri Hardik H Medh, Financial Controller of M/s Inductotherm (India) Pvt Ltd

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए राक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

I. Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, 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) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 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 ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) 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 मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.



घ 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- ए0बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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 दूसरा मंजिल, बहूमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 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 वहाँ 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 वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

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 केवल लगा होना चाहिए।



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 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 हैं।

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 उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1988 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2018(2018 की संख्या 29) दिनांक: 06.08.2018 जो की वित्तीय अधिनियम, 1998 की धारा 43 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 हैं

- (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 होंगे।

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.

(6)(i) 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।

(6)(i) 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."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.



ORDER-IN-APPEAL

M/s Inductotherm (India) Pvt. Ltd., Plot No.SM-6, Behind Colgate Plamolive, BOI G.I.D.C., Phase2, Sanand, Ahmedabad -382 170 (hereinafter referred to as 'the appellant') has preferred two appeals against **O.I.O. No. MP/05/Demand/08-09 dated 21.07.2008 and MP/16/Demand/08-09 dated 31.10.2008** (hereinafter referred to as the 'impugned order') passed by the Assistant Commissioner, C.G.S.T. & Central Excise, Division-III, Ahmedabad North (hereinafter referred to as 'the adjudicating authority'). **Shri Hardik H Medh**, Financial Controller & C.S of the appellant has also preferred two appeals against the said impugned order passed by the said adjudicating authority.

2. Briefly stated, the facts of the case are that the appellant is engaged in the manufacture of Induction melting / heating furnace, welder & parts thereof falling under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (hereinafter referred to as CETA, 1985). It was observed by Audit Officers that they had wrongly availed exemption benefit of Notification No. 10/1997-CE dated 01/03/1997 on goods that were not Scientific and Technical Instruments or Apparatus or Equipments (including computers) not accessories and spare parts thereof and computers as the cleared goods were Induction furnaces or its parts. Therefore, two show cause notices dated 22.02.2008 and 25.07.2008, covering period from August 2007 to December 2007 and from January 2008 to June 2008, were issued to the appellant for recovery of central excise duty amounting to Rs.2,37,188/- and Rs.22,808/- with interest. The said show cause notices also proposes for imposition of penalty under Section 11AC of Central Excise Act, 1944 on the appellant as well as under Rule 26 of the Central Excise Rules 2002 on Shri Hardik H Medh. In the impugned order, the demands were confirmed and also imposed penalty equal to the duty amount on the appellant. A personal penalty of Rs.10,000/- was also imposed on Shri Hardik H Medh vide the impugned order.

3. Being aggrieved by the impugned order, the appellant and Shri Hardik H Medh has filed the instant appeals, mainly on the following grounds:

- The adjudicating authority has acted without jurisdiction in denying exemption under Notification No.10/1997-CE, even though there was no dispute on the fact that the goods were supplied by the appellant in pursuant to the certificate issued by the institutions specified in the notification; that when it is certified by the said institution, the authority have no jurisdiction to hold that the goods in question were not scientific and technical instruments, apparatus, equipments.
- The statement of Hardik H Medh was totally irrelevant for deciding the issue when it was left to the institution concerned to specify what was required by



the institution as scientific and technical instruments when the expression is not defined under the notification or under the statute.

- The description of the goods i.e scientific and technical instruments, apparatus and equipments specified in col. 3 of the notification to ensure that only those goods were granted exemption which were actually used in connection with the activities and purpose of the institutions. Since there was no specific heading or classification for the goods, it has to be decided on case to case basis. Therefore, the finding of the authority regarding description of goods specified in col. 3 of the tale is wholly illegal.
- The penalty imposed is not correct and sustainable.

4. Personal hearing in four appeals was held on 29.11.2018. Smt Shilpa P Dave, Advocate appeared for the same and reiterated the grounds of appeal and pointed out that identical matter has been remanded and requested to remand these appeals.

5. Having carefully gone through the contents of the impugned order as well as the grounds of appeals, I find that the matter for decision before me is [i] whether the exemption benefit under Notification No. 10/1997-CE dated 01/03/1997 is available to various types of Induction furnaces as well as products like Induction Coil, Spares of Induction Furnace, Induction Billet Heater & Accessories; Air Vacuum furnace, Non-asbestos insulation sheets etc. cleared by the appellant; and [ii] the penalty imposed on Shri Hardik H Medh is correct or otherwise.

6. In these appeals, I observe that the issue involved was decided by the Commissioner (Appeals), vide his OIA No.169 to 172/2009 (Ahd-II)CE/ID/Commr(A)/Ahd dated 31.03.2009 by upholding the impugned order, though the Hon'ble CESTAT, Ahmedabad has passed an order dated 05.02.2009 (against order passed by the jurisdictional Commissioner) which is in the favour of the appellant. The Commissioner (Appeals) has held that though the CESTAT's order is in favour of the appellant, there are options with the Revenue to review the same and to prefer an appeal against the said order; therefore, the benefit of the said order cannot be accorded to the appellant at the stage when appeal period is not over. Against the said order, an appeal was filed by the appellant before the Hon'ble High Court of Gujarat and order dated 02.12.2009 and the Hon'ble High Court has remanded the case to the Commissioner (Appeal). The relevant portion of the order is as under:

"18. Having regard to the facts of the case and keeping judicial principles in mind, and without expressing any opinion on the controversy between the parties, we quash and set aside the order passed by the Commissioner (Appeals) only on the short ground that the Commissioner (Appeals) is bound to follow the order of the CESTAT in petitioner's own case in earlier year so long as the said decision is not



reversed or suspended by the High Court or Supreme Court, or any distinguishing feature is not pointed out by him. We, therefore, remand this matter to the Commissioner (Appeals) with a direction to decide the Appeal afresh in conformity with the CESTAT's order or in the alternative by passing a speaking order as to how the CESTAT order in the earlier year in petitioner's own case is not applicable to the facts of the case before him. By the time the fresh order is passed, if the order of CESTAT is either reversed or suspended by the Apex Court, the Commissioner will take appropriate view in the matter."

7. On other side, the department has filed an appeal before the Hon'ble Supreme Court of India, against the order dated 05.02.2009 passed by the Hon'ble CESTAT. In the circumstances, all the four appeals mentioned above were transferred into call book for the outcome of appeal filed before the Hon'ble Supreme Court. The appeals were retrieved from call book for decision on the basis of the Hon'ble Supreme Court order dated 15.04.2015 which reads as under:

"4. The Order-in-Original passed by the Assessing Authority, refusing to give the benefit of the aforesaid Notification to the respondents, took the view that the conditions mentioned in Column 3 are not fulfilled in the instant case. The relevant portion of the said order passed in C.A. No. 7090/99 reads as under :

"It is perhaps relevant to mention here that exemption in the said notification is not solely based on certificate here that exemption in the said notification is not solely based on certificate of the institutions. Had this been so, there was no need of Column (3), i.e., description of goods, in the notification. From a plain reading of the Notification, it could be seen that only those goods which are specified in Column (3) of the table are exempted. If goods which are not covered in the description as specified in Column (3) of the table to the Notification, then they are not exempted. Just a certificate from a Department does not entitle the assessee to clear the goods without payment of duty as the goods have to meet the description of goods specified in Column (3) of the table to the Notification."

5. It is the aforesaid reason given by the adjudicating authority which is the subject matter of the dispute. We may mention here that the respondents had not produced any material to show that the goods supplied in question that the transformers were for scientific and technical purposes.

6. Mr. Meenakshi Arora, learned Senior Counsel appearing for the respondents, intends to rely upon some material, which she submits has been downloaded from the websites of the IITs, Universities, etc., to whom the goods were supplied, in order to demonstrate that the goods supplied were meant for research. Since this material was not produced before the Commissioner, he did not have any occasion to verify the same or to consider the effect thereof. We are, thus, of the opinion that it would be appropriate to remand the case back to the adjudicating authority to discuss the aforesaid issue in the light of the material that is sought to be produced by the respondents.

7. We, accordingly, set aside the order passed by the Tribunal and refer the matter to the adjudicating authority to consider the issue afresh after giving opportunity to the respondents to place the material before him. The respondents shall also be accorded personal hearing, if they so desired. Another issue relating to manufacture which arises in the C.A. No. 7090/99, is not gone into by us on merit and it will be open to the Department to raise that issue also before the appropriate forum."

8. In the instant appeals also, I observe that the impugned order passed by the adjudicating Authority, refusing to give the benefit of the aforesaid Notification to the respondents, took the view that the conditions mentioned in Column 3 are not fulfilled in the instant case, as observed by the Hon'ble Supreme Court vide para 4 of its order. The appellant had not produced any material to show that the goods



supplied in question that the transformers were for scientific and technical purposes. To put in a nutshell, the requirement was that the goods would be meant for use of research by scientific and technical institutions. The Hon'ble Supreme Court has observed that the assessee had not produced any material to show that the goods supplied in question that the transformers were for scientific and technical purpose and the case have been remanded to the adjudicating authority to consider the issue afresh and the assessee were allowed liberty to place the material before him. I observe that the order of the Hon'ble Supreme Court covers the present appeals filed by the appellant also. In the circumstances, these cases require further probe and examination as directed by the Hon'ble Supreme Court. Further, the Hon'ble High Court of Gujarat has also directed that "if the order of CESTAT is either reversed or suspended by the Apex Court, the Commissioner will take appropriate view in the matter." Further, I observe that the appeal filed by the appellant in respect of OIO confirmed by the authority pertains to subsequent periods have been remanded by me vide OIA No. AHM-EXCUS-002-APP-323-17-18 DATED 21.02.2018, in view of Hon'ble Supreme Court order.

9. Therefore, by following the decisions *supra*, the case is remanded back to the original authority for proper findings. The appellant is directed to produce all the material that it wishes to rely on before the adjudicating authority as well any other evidence in support of its claim to exemption under the said Notification, when the case is posted for personal hearing.

10. In view of above discussions, I set aside the impugned order and allow all the four appeals mentioned at para 1 above by way of remand. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है। The appeals filed by the appellant and Shri Hardik H Medh stand disposed of in the above terms.

(उमा शंकर)

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स-१)

Date: 27 / 11 / 2018

Attested

27/11/18
(Mohan V.V)
Superintendent (Appeals)
Central Excise, Ahmedabad.

By R.P.A.D.

To

- 1) M/s Inductotherm (India) Pvt. Ltd.,
Plot No. SM-6, Road No.11,
Sanand-II Industrial Estate, Bol-village,
Sanand, Ahmedabad - 382 170.



- 2) Shri Hardik H Medh,
Financial Controller & Company Secretary
M/s Inductotherm (India) Pvt. Ltd.,
Plot No. SM-6, Road No.11,
Sanand-II Industrial Estate, Bol-village,
Sanand, Ahmedabad - 382 170.

Copy to:

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

