



सत्यमेव जयते

आयुक्त का कार्यालय),अपीलस(  
**Office of the Commissioner,**  
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय  
**Central GST, Appeal Commissionerate-**  
**Ahmedabad**



जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
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**DIN-20210164SW0000993709**

**स्पीड पोस्ट**

क फाइल संख्या : File No : File No : V2(ST)111/North/Appeals/19-20

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-044/2020-21**  
दिनांक Date : **29.12.2020** जारी करने की तारीख Date of Issue : **15.01.2021**

आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar, Commissioner (Appeals)**

ग Arising out of Order-in-Original No. **09/ADC/2019-20/MSD** dated **22.11.2019**, passed by  
Additional Commissioner, Central GST & Central Excise, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**Appellant-** - M/s Dresser Rand India Pvt. Ltd. Plot no. 187, Phase-I, GIDC Estate,  
Naroda, Ahmedabad-382330.

**Respondent-** Additional Commissioner, Central GST & Central Excise, Ahmedabad-North

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 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) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा के उप-धारा के प्रथम परन्तुक 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।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> 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.



(क) 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।

(A) 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.

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

(B) 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।

(c) 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 रूपये या उससे कम हो तो रूपये 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.

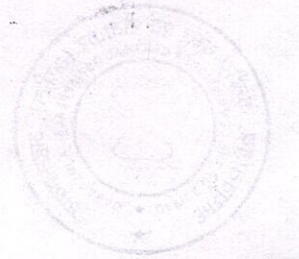
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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) 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



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 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 Appellate 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 रू.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

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

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपीलो के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रूपए 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, provided that the pre-deposit amount shall not exceed Rs.10 Crores. 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 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।

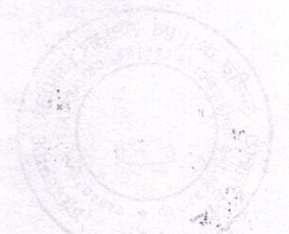
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



**ORDER-IN-APPEAL**

M/s. Dresser Rand India Pvt Ltd, Plot No.187, Phase-I, GIDC Estate, Naroda, Ahmedabad-382330 (henceforth referred as "appellant") has filed the present appeal against the Order-In-Original No.09/ADC/2019-20/MSD dated 22.11.2019 (henceforth, "impugned order") issued by the Additional Commissioner, Central GST & CX, Ahmedabad-North(henceforth, "adjudicating authority").

2. The facts of the case, in brief, are that the appellant is a manufacturer of gas compressor falling under Chapter 84 of the First Schedule of the Central Excise Tariff Act, 1985 having GST Registration No. 24AAACD9897PST001. During the course of audit of the records of the appellant by CERA, it was observed that alongwith manufacturing of air compressor, they were also involved in trading of imported goods during the period FY 2012-13 to 2014-15. CENVAT credits were availed by the appellant on imported as well as locally purchased parts and were issued for production as well as for trading. With effect from 01.04.2011, the activity of 'trading of goods' was included under the definition of exempted service under Rule 2(e) of the Cenvat Credit Rules, 2004. Further, Section 66B of the Finance Act, 1994 provides for levy of Service Tax at prescribed rate on value of all services, other than those specified in the Negative List. As per Section 66D(e) of the Finance Act, 1994, trading of the goods is a service specified under negative list. Accordingly, no service tax is payable on trading of goods. It was observed that since the appellant is engaged in trading of imported goods during the period 2012-13 to 2014-15 and did not maintained separate accounts in respect of receipt and use of common inputs services used in manufacture of dutiable products and for providing exempted service i.e. 'trading', they were liable to pay an amount as arrived under Rule 6(3)(i) of the Cenvat Credit Rules, 2004. Accordingly, a show cause notice dated 02.11.2017 proposing recovery under Rule 14 of the Cenvat Credit Rules, 2004 for an amount of Rs.1,25,58,058/- in terms of Rule 6(3)(i) of the Cenvat Credit Rules, 2004 along with interest and penalty was issued to the appellant. The SCN was issued invoking extended period of limitation. It was decided under the impugned order confirming said demand under rule 14 along with interest and equal penalty under Rule 15(3) of the Cenvat Credit Rules, 2004.



3. Being aggrieved, the appellant preferred this appeal contesting, *inter alia*, that impugned order wrongly denied the adjustment for CENVAT credit of Rs.44,00,275/- already reversed under Rule 6 of the Cenvat Credit Rules, 2004 by the appellant during EA and shown in Audit Report dated 13.05.2015; that observations of said EA audit report evidence that reversal in question *inter alia* pertains to common inputs attributed to trading activity and therefore subsequent finding to state that such reversal did not pertain to trading activities is against original findings of EA audit authority ; that said reversal was part of total pool of credit on common input service and the present SCN also demands reversal of credit on this very pool of credit. In such situation the finding under the impugned order that present demand of tax is different from earlier reversal bears no logic; that adjustment for CENVAT credit of Rs.44,00,275/- already reversed is denied by CERA audit on the ground that said reversal attributable provision of service to SEZ. However, the appellant was not engaged in any provision of service to SEZ during relevant time; that the impugned order refers verification report of jurisdictional officer and states that said amount of Rs. 44,00,275/- does not cover present demand Rs.1,25,58,058/-, however, no copy of such verification report has been provided and the order does not discuss as to how or why these amounts are in respect of different demands.

3.1 It is further argued that mandatory application of Rule 6(3)(i) of the Cenvat Credit Rules, 2004 in absence of failure to exercise option is without any basis; that considering the fact that option for reversal of CENVAT credit was not selected, the appellant does not automatically become liable to reverse credit under Rule 6(3)(i) of Cenvat Credit Rules, 2004. They rely on case law Mercedes Benz India (P) Ltd v/s CCE[2015(40)STR 381(Tri Mumbai)] and stated that it is settled position in law that percentage reversal method is upheld therein. They also relied on case law of Reliance Life Insurance v/s ST Mumbai[2018(363)ELT 1050(Tri-Mumbai)] and Jai Balaji Ind Ltd v/s CCE Raipur[2017 (352) ELT 86(Tri. Del)]. They argued that the contention of the impugned order to work out reversal of credit as per Rule 6(3)(i) of Cenvat Credit Rules, 2004 is bad in law. They argued that since absence of selection of any option does not empower to select option under rule 6(3)(ii), the CENVAT credit reversal as per 6(3)(ii) of Cenvat Credit Rules, 2004 should be allowed; that failure to exercise option for reversal of CENVAT credit under Rule 6(3) is a mere procedural lapse and such procedural lapse does not disentitle the appellants right to follow proportionate reversal method, and based on such procedural lapse,



substantive benefit in law should not be denied. They argued that reversal of CENVAT credit made during audit cannot be demanded again.; that demand has been worked out based on erroneous trading margin i.e. 10% of sale value instead of 10% of purchase value which is as per requirement of Rule 6 of Cenvat Credit Rules, 2004; that without considering reply submitted under letter dated 1.11.2017 by the appellant, a show cause notice dated 2.11.2017 was issued which shows that it violates principles of natural justice. Before issuance the SCN, the adjudicating authority was required to take into consideration said submission made by the appellant in term of CBIC Circular No.1023/11/ 2016 -CX dated 08.04.2016.

3.2 It is further argued that during EA audit, CENVAT credit pertaining to trading activity was reversed and shown in audit report dated 13.05.2015 and it was also disclosed in ST-3 returns. Thus, the fact of trading activity of the appellant was already known to the department and the same cannot be said to have come in light on account of CERA audit. Thus, the allegation of suppression of facts holds no ground and invocation of extended period of limitation is bad in law; that they relied on case law Rajkumar Forge Ltd v/s 2010(262)ELT 155 and placed reliance on CBIC Circular No.1053/02/2017-CX dated 10.03.2017. They cited various case law in this regard. They further stated that when demand itself is not sustainable, question of interest does not arise and cited various case law in this regard.

4. During the personal hearing held in virtual mode on 10.11.2020, Ms. Ruchita Shah, CA, reiterated the submissions of appeal memo. She stated that she would file additional submission on method adopted for quantifying CENVAT credit during audit which was filed by them under letter dated 11.11.2020 mainly stating that it was observed by audit that the appellant has not reversed CENVAT credit attributable to trading activity and not maintained separate books of account; that list of common input service on which credit availed was required by audit which was provided by the appellant; that the authority then instructed the appellant to reverse under Rule 6 of CENVAT Credit Rules, 2004 the entire CENVAT credit of Rs.44,00,275/- availed on said common input service which was reversed by them and accordingly it was recorded under Final Audit Report dated 13.05.2015 ; that the method adopted for computation of such reversal was not shared with the appellant; that they are eligible to opt for proportionate reversal method in term of Rule 6(3) (ii) of Cenvat Credit Rules and as per said method such amount required to be reversed comes to Rs.41,29,604/-.



5. I have carefully gone through the facts of the case available on records, grounds of appeal in the Appeal Memorandum as well as oral and written submissions made during personal hearing. The issue requiring determination is whether in terms of Rule 6 of the Cenvat Credit Rules, 2004, the impugned order was right in confirming the demand of Rs.1,25,58,058/- for the period 2012-13 to 2014-15 under Rule 6(3)(i) of the Cenvat Credit Rules, 2004. Further, whether reversal of cenvat credit made earlier for Rs.44,00,275/- as per instruction of audit officers of department is part of the said demand. Related to this issue is whether demand for extended period of limitation is legally sustainable.

6. I observe that there is no dispute on the issue of availment of CENVAT credit by the appellant on common input/input service used in exempted goods/service(trading) as well as non maintenance of separate accounts for inputs/input services used for dutiable and for exempted service. Therefore, it was obligation on the part of the manufacturer appellant to adhere to the provisions of Rule 6 of Cenvat Credit Rules, 2004. I find that the issue of reversal of CENVAT credit in term of Rule 6 *supra* was taken by EA Audit team in April 2015 while conducting audit for the period February, 2014 to January,2015 and later on by CERA in October 2017 who conducted audit for the period 2012-12 to 2016-17. It is observed that during EA2000, conducted for the period from February, 2014 to January,2015, the issue of non-reversal of common input services against exempted service provided by the appellant was raised wherein the appellant reversed Cenvat credit amounting to Rs.44,00,275/- in respect of courier charges, legal fees, Xerox copies, audit fees, professional certificate charges etc being common input services and the audit para was settled. However, it was observed by the CERA that reversal in respect of "trading activities" remained to be made and hence observing that since the appellant had not exercised the option under Rule 6, they worked out an amount of Rs.1,25,58,088/- under Rule 6 (3)(i) of the said Rules which stands confirmed in the impugned order. In view of these facts, the question arises as to whether an amount of Rs.44,00,275/- reversed by the appellant during EA audit earlier, whether pertains to their liability against "trading activities" or not. It is categorically observed by CERA that 'Reversal under Rule 6 of CENVAT Credit Rules, 2004 in respect of "trading activities" still remained to be made'. Therefore, it requires to be ascertained that said reversal of Rs.44,00,275/- made by the appellant during EA audit earlier whether



includes their liability against exempted service viz., "trading activities" or not. In this context, I observe that the impugned order while referring verification report of jurisdictional officer states that said amount of Rs.44,00,275/- does not cover present demand Rs.1,25,58,058/-. It is also argued by the appellant that neither the copy of such verification report has been provided to them nor the order discuss as to how or why these amounts are in respect of different demands. It is also argued by the appellant that said reversal of Rs.44,00,275/- was part of total pool of credit on common input service and the present SCN also demands reversal of credit on this very pool of credit. In such situation the finding under the impugned order that present demand of tax is different from earlier reversal bears no logic. Therefore, in term of such argument of the respondent, it needs to be ascertained whether reversal of Rs. 44,00,275/- form part of liability of Rs.1,25,58,058/- as calculated by CERA or not. Further, the appellant has also argued that it is not discussed in the order as to how or why the amount of Rs.1,25,58,058/- are in respect of different demands. It is therefore observed that the impugned order is not sustainable on this count. The matter can therefore be justified by remanding it back to the original adjudicating authority to ascertain reversal of Rs. 44,00,275/- of CENVAT credit made by the appellant during EA200 whether attributed to their liability against exempted service "trading activities" or not and to pass appropriate order considering said facts.

6.1. It is also observed that the appellant has also contended the demand on grounds that *suo-moto* application of Rule 6(3)(i) of the Cenvat Credit Rules, 2004 is not required in every case and they had quantified their demand based on Rule 6(3)(ii) of the said Rules. They relied on some judicial pronouncements viz., Mercedes Benz India (P) Ltd., vs CCE reported at 2015 (40) STR 381 (Tri. Mumbai), Aster Private Limited Vs Commissioner of Customs 2016 (43) STR 411 (Tri. Hyd.) and Reliance Life Insurance Co. Ltd., vs C.ST. Mumbai 2018 (363) ELT 1050 (Tri. Mumbai) in support of their contention. I find that this issue has not been considered in the impugned order.

6.2. In view of the above, it would be in fitness of thing that the matter is remanded back to the adjudicating authority for consideration of above mentioned issues.

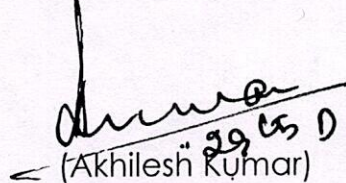
7. Therefore, without going into merit of the case, I remand the matter back to the original adjudicating authority to ascertain from record



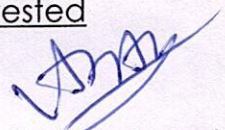


that reversal of Rs.44,00,275/- of CENVAT credit made by the appellant during EA2000 whether pertain to their liability against exempted service "trading activities" or not in terms of the obligation of the manufacturer/appellant under the provisions of Rule 6 of CENVAT Credit Rules, 2004. The adjudicating authority should also consider the contention of the appellant as discussed in para 6.1 above while quantifying the liability of the appellant based on CERA computation vis-a-vis Final Audit Report dated 13.05.2013 and their contention on the issue as well as limitation aspects after giving them opportunity of natural justice.

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

  
(Akhilesh Kumar)  
Commissioner,  
CGST, Appeals, Ahmedabad  
Date: 29th December 2020

Attested

  
(Atulkumar B. Amin)  
Superintendent  
Central Tax (Appeals), Ahmedabad

By R.P.A.D.

To,  
M/s. Dresser Rand India Pvt Ltd,  
Plot No.187, Phase-I, GIDC Estate,  
Naroda, Ahmedabad-382330

Copy to:

1. The Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, Central GST & C.Ex., Ahmedabad-North.
3. Additional Commissioner, Central GST & C.Ex, Ahmedabad-North.
4. The Additional Commissioner, Central Tax (System), Ahmedabad-North.
5. The Asstt./Deputy Commissioner, Central GST & C.Ex. Division-I, Ahmedabad-North
6. Guard File.
7. P.A. File





*Handwritten scribble or signature*