



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065- टेलीफैक्स 07926305136



DIN : 20210964SW0000333CEA

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/46&47/2021-APPEAL/3042 703047
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-015 to 016-21-22
दिनांक Date : 07-09-2021 जारी करने की तारीख Date of Issue 14-09-2021
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 07/AC/DEM/2020-21/BK दिनांक: 04.12.2020, issued by
Assistant Commissioner, CGST, Division-V, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
1. M/s Wonder Industries Pvt. Ltd.
418, Chiyada, Nr. Kerala GIDC,
Bavla, Bagodara, Ahmedabad
 2. Shri Ravindra Tantia
(Authorized Signatory of M/s Wonder Industries Pvt. Ltd.)
418, Chiyada, Nr. Kerala GIDC,
Bavla, Bagodara, Ahmedabad

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 :

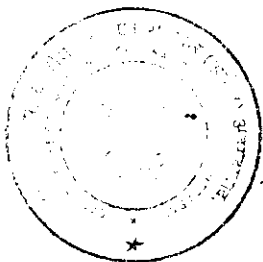
Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को 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, 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.



(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 मामलों 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 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.

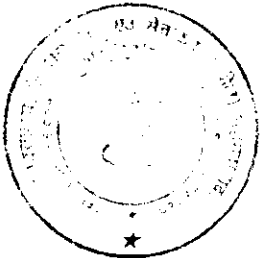
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd 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 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 पढ़ी 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 filed 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 .

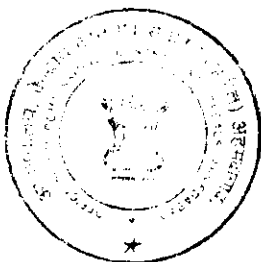
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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."

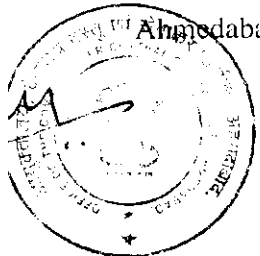


ORDER-IN-APPEAL

The present appeals have been filed by M/s. Wonder Industries Pvt Ltd, 418, Chilyada, Near Keral GIDC, Bavla, Bagodara, N.H.8, District: Ahmedabad (hereinafter referred to as the appellant firm) and its Director Shri Ravindra Tantia (hereinafter referred to as the appellant Director) against Order in Original No. 07/AC/DEM/2020-21/BK dated 04-12-2020 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division-V, Ahmedabad North [hereinafter referred to as "*adjudicating authority*"].

2. The facts of the case, in brief, is that the appellant firm, having Central Excise Registration No. AACCD6159JEM001, is engaged in the manufacturing of Decorative Laminated Sheets and Paper based Electrical Insulators falling under CH No. 48 and 85 of the Central Excise Tariff Act, 1985. Intelligence was gathered that the appellants are indulging in evasion of duty by suppression of their daily production, not accounting the same in the records maintained by them and clearing the goods without issue of invoice and without payment of Central Excise duty. Accordingly the factory premises of the appellant firm was visited by officers of the erstwhile Central Excise (Preventive), H.Q., Ahmedabad-II on 03-05-2017 and searches were carried out. In the course of the search proceedings, verification of the physical stock as recorded in the RG-1 (finished product register) was undertaken and it was revealed that there was a shortage of 18456.33 Sq.Mt of Decorative Laminates in the physical stock available as compared to that recorded in the RG-1 register. The goods found short were valued at Rs.14,87,950/-. Upon enquiry, the appellant Director informed the officers that the goods found short were cleared and sold illicitly to local vendors without invoices in cash and without payment of Central Excise duty @ 12.5% amounting to Rs.1,85,994/-.

3. Further, in the course of the search, some Gate Passes (GP) which mentioned description and quantity of the finished goods i.e. Decorative Laminated Sheets, Paper Based Electrical Insulators, Waste finished material were found. On enquiry, the appellant Director clarified and confirmed that these Gate Passes pertained to the clandestine removal of their finished goods to different buyers which were cleared illicitly without payment of Central Excise duty and without raising Central Excise Invoices. It was also admitted by the Appellant Director that the payments in respect of such illicit clearances were received in cash only and such clearances were not shown in the books of accounts. The value of these illicitly cleared goods was worked out to be Rs.71,17,127/- involving Central Excise duty amounting to Rs.8,89,640/-. The total duty liability on the illicit clearances amounting to Rs.10,75,634/- (Rs.1,85,994/- + Rs. 8,89,640/-) was admitted by the appellant Director and CENVAT credit of Rs.10,75,634/- was reversed during the search proceedings. The appellant Director also informed their willingness to pay the applicable interest and penalty as per the provisions of the Central Excise Act/Rules. A statement of the appellant Director was also recorded on 03-05-2017 under Section 14 of the Central Excise Act, 1944 wherein the above facts were accepted and admitted by him. Further, vide letter dtd.03-05-2017 addressed to the Joint Commissioner (Prev.), erstwhile Central Excise, Ahmedabad-II, the appellant informed that they had voluntarily paid an amount of



Rs.10,75,634/- which was not paid by them at the time of clandestine removal of the finished goods to different buyers without payment of Central Excise duty.

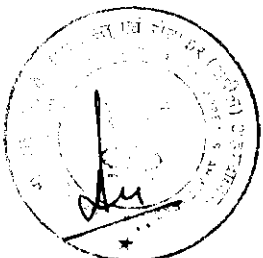
4. A notice bearing F.No. V/15-15/Wonder Ind/2019-20 dated 18.12.2019 was issued to the appellant firm calling upon them to show cause as to why : i) The duty amounting to Rs.10,75,634/- involved in the goods manufactured and removed without payment of duty as indicated in Annexure A to the notice should not be demanded and recovered under Section 11A (1) of the Central Excise Act, 1944 by invoking the extended period of five years under proviso to Central Excise Act. Further, why the duty amount of Rs.10,75,634/- reversed by them should not be appropriated and adjusted against the duty liability on such goods. ii) Interest should not be recovered from them under Section 11AA of the Central Excise Act, 1944 and iii) Penalty under Rule 25 of the Central Excise Rules, 2002 read with Section 11AC should not be imposed upon them.

4.1 The appellant Director was also issued notice bearing F.No. V/15-15/Wonder Ind/2019-20 dated 18.12.2019 calling upon him to show cause as to why Personal Penalty should not be imposed upon him under Rule 26 of the Central Excise Rules, 2002.

5. The said SCN was adjudicated by the adjudicating authority vide the impugned order wherein he has confirmed the demand of Rs.10,75,634/- under Section 11A (1) of the Central Excise Act, 1944 by invoking the extended period of five years. The amount of Rs.10,75,634/- paid by reversal of CENVAT credit was also ordered to be appropriated. The Adjudicating authority ordered recovery of interest under Section 11AA of the Central Excise Act, 1944 and imposed a penalty of Rs.10,75,634/-, on the appellant firm, under Rule 25 of the Central Excise Rules, 2002 read with Section 11AC of the Central Excise Act, 1944. The adjudicating authority also imposed a penalty of Rs.10,75,634/- upon the appellant Director under Rule 26 of the Central Excise Rules, 2002.

6. Aggrieved with the impugned order, the appellant firm has filed the instant appeal on the following grounds:

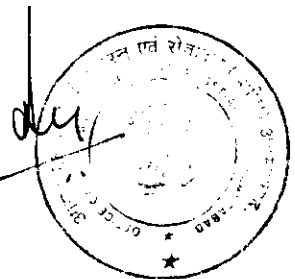
- (i) The OIO passed by the adjudicating authority has violated the principles of natural justice inasmuch as the documents sought by them have not been provided and no effective hearing was allowed to them. Cross-examination requested by them have also not been allowed.
- (ii) The OIO shows that Personal Hearing was allowed on 02-11-2020, 13-11-2020 and 24-11-2020. However, intimation for the personal hearing fixed on 02-11-2020 and 24-11-2020 were not received by them. Only letter regarding hearing fixed on 13-11-2020 was received by them and they had informed that the documents sought have not been received. They had also sought a short adjournment for personal hearing. No reply was received by them and neither were the documents sought received by them.



- (iii) The OIO has not correctly appreciated the submissions made by them vide their letter dated 10-04-2019 and subsequent reminders.
- (iv) Except the panchnama and deposition by the appellant Director there is no other investigation carried out and no corroborative evidence are adduced in the case. They have never purchased huge quantity of raw materials illicitly and neither have they cleared finished goods illicitly.
- (v) The demand is based on the Gate Passes under which the goods in question were allegedly cleared. All their clearances were under invoices whenever sold in the open market. They have under taken matching of the Gate Passes referred to in Annexure-A to the Panchnama with invoices issued by them and it is seen that most of the Gate Passes math with the respective invoices. Such comparison is also reflected in the Annexure enclosed with their appeal which shows that the alleged value of clearances of Rs.14,87,950/- was Rs.5,21,893/- and duty thereon would come to Rs.65,237/-. Therefore, actual duty demand quantification requires a judicious consideration.
- (vi) The notice is wholly time barred and therefore also it does not deserve any consideration. The required ingredients to invoke extended period are not existing in the case. They refer to and rely upon the decisions of the appellate authorities and Courts in this regard.
- (vii) As regards interest they submit that when no duty is payable the question of interest does not arise.
- (viii) Penalty is also not imposable when the duty confirmed is not payable. Prima ingredients to impose penalty are not existing herein.
- (ix) The duty demand has been confirmed without legally correct findings. It is not true that they had not objected to the duty demanded. They had sought an alternative plea of Section 11A(9) of the Central Excise Act, 1944 in case their submission on dropping the entire duty is not accepted by the department.

7. Aggrieved with the impugned order, the appellant Director has filed the instant appeal on the following grounds:

- I. The OIO has given unjustified findings for imposing maximum separate penalty under Section 26 of the Central Excise Rules, 2002. The adjudicating authority has not appreciated the facts of this case in true spirit and not applied the law applicable to such facts of this case. The adjudicating authority has not appreciated the issue of providing documents asked for by the appellant and hearing them.
- II. The OIO shows that Personal Hearing was allowed on 02-11-2020, 13-11-2020 and 24-11-2020. However, intimation for the personal hearing fixed on 02-11-2020 and 24-11-2020 were not received by them. Only letter regarding hearing fixed on 13-11-2020 was received by them and they had informed that the documents sought have not been received. They had also sought a short adjournment for personal hearing. No reply was received by them and neither were the documents sought received by them.



III. They have neither suppresses any facts with intent to evade duty nor have they given any such admission in his statements and submission from time to time. In his statement certain unacceptable facts were recorded without his consent.

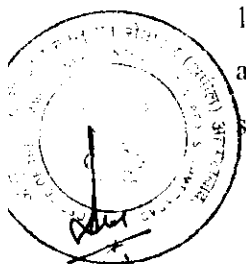
IV. A separate penalty has been imposed without appreciating that there is no justification when he has only done his duty without any extra monetary benefits even for such allegation made in the SCN. He relies upon various decisions of the appellate authorities and Tribunals where penalty on employee was set aside.

8. Personal Hearing in the case was held on 27.08.2021 through virtual mode. Shri P.P.Jadeja, Consultant, appeared on behalf of both the appellants for the hearing. He reiterated the submissions made in their appeal memorandum and those in the written submission dated 19/7/2021 in respect of both the appeals..

9. I have carefully gone through the facts of the case, the grounds of appeal made by the appellants in Appeal Memorandum and their written submissions. It is the department's case that the appellant firm had indulged in clandestine clearance of their finished products and in evidence the department has relied upon the fact that a shortage of finished goods was found as compared to the stock recorded in their RGI register. Further evidence adduced to show clandestine clearances is in the form of Gate Passes recovered in the course of the search proceedings. The Order in Original has confirmed the duty demands based on these evidences as well as the confirmatory statement of the appellant Director.

10. The appellants have contended that they have not made any clandestine clearances. They have also contended that they were not provided the documents sought by them to enable them to file their written submission. They have further contended that no intimation for the personal hearing fixed on 02-11-2020 and 24-11-2020 was not received by them. Only a letter regarding hearing fixed on 13-11-2020 was received by them and they had informed that the documents sought have not been received and sought a short adjournment for personal hearing. No reply was received by them and neither was the documents sought received by them. The Order in Original records at para 12 that the appellants did not attend the personal hearing granted to them. There is only a very brief reference to the written submission dated 05.02.2020 made by the appellant. There is no detailed narration of the contentions made by the appellant in their written submission. Therefore, the adjudicating authority has passed the impugned order without giving his findings on the contentions of the appellants. I am, therefore, of the view that the Order in Original has been passed without following the principles of natural justice inasmuch as the contentions of the appellants have neither been discussed nor has the adjudicating authority recorded any findings on the issues raised by the appellants.

11. I further find that the appellant firm have also contested the clandestine clearances alleged to have been made by them on the basis of Gate Passes recovered in the course of the search proceedings. They have submitted a copy of their written submission dated 01/02/2020



wherein at para 21 they had contended that they had on their own carried out matching of the Gate Passes referred to in Annexure A of the Panchnama dated 03-05-2017 with the invoices issued by them and that most of the Gate Passes match with the respective invoices. They enclosed an Annexure showing such comparison. The appellant firm in their written submission dated 19.07.2021 submitted an Annexure along with copies of the Invoices issued by them under Rule 11 of the Central Excise Rules, 2002. It is the contention of the appellant firm that these details and documents pertain to the goods alleged to have been cleared clandestinely. These detail and documents require verification by the original adjudicating authority. These submissions were also made by the appellants in their written reply before the adjudicating authority. However, the adjudicating authority has neither discussed these issues nor given his findings in this regard. A major part of the demand of duty raised against the appellant firm is based on these Gate Passes recovered during the search proceedings. If the Invoices submitted by the Appellant covering the clearances under the said Gate Pass stand the test of scrutiny and verification, the demand of duty would need to be re-quantified.

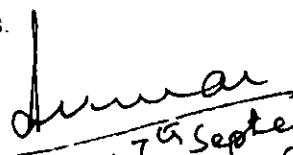
12. Hence, I find that verification of the documents submitted by the Appellant firm is required to be carried out by the adjudicating authority for which the matter needs to be remanded to the adjudicating authority for causing necessary verification. The appellant is directed to submit the documents and details before the adjudicating authority who shall cause necessary verification to ascertain the facts. Since the main issue regarding liability to duty is required to be decided afresh, the imposition of penalty against the appellant and its Director is also required to be decided afresh by taking into consideration the contentions of the appellant firm as well as the appellant director.

13. In view of the discussion made above, I find that the order passed by the adjudicating authority needs to be remanded back to him for verification of the documents submitted by the appellant to ascertain and verify the claim of the appellant.

14. Accordingly, the impugned order is set aside and the appeals of the appellants are allowed by way remand to the original authority for deciding the case afresh.

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

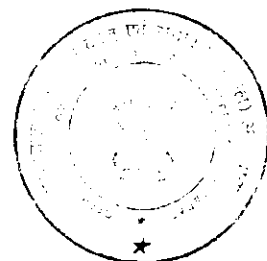
The appeals filed by the appellants stand disposed off in above terms.


 (Akhilesh Kumar)
 Commissioner (Appeals)

Date: .09.2021.

Attested:





(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

BY RPAD / SPEED POST

To

M/s Wonder Industries Pvt Ltd, .. Appellant
418, Chiyada, Nr. Kerala GIDC,
Bavla, Bagodara, NH 8,
Ahmedabad.

Shri Ravindra Tantia
Director and Authorised Signatory
M/s Wonder Industries Pvt Ltd, Appellant
418, Chiyada, Nr. Kerala GIDC,
Bavla, Bagodara, NH 8,
Ahmedabad.

The Deputy Commissioner, Respondent
CGST, Division-V,
Ahmedabad North.

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad North.

(for uploading the OIA)

- ~~4.~~ Guard File.
5. P.A. File.

