



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

INTEGRATION
 TAX
 GST
 MARKET

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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स्पीड पोस्ट

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- क फाइल संख्या : File No : GAPPL/COM/CEXD/01/2021-Appeal-O/o Commr-CGST-Appl-Ahmedabad.
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-55/2021-22**
 दिनांक Date : **31.12.2021** जारी करने की तारीख Date of Issue : **05.01.2022**
 आयुक्त (अपील) द्वारा पारित
 Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **01/AC/Dem/2020-21/PNJ** dated **13.05.2020**, passed by the
 Assistant Commissioner, Central GST & C. Ex., Div-V, Ahmedabad North.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

Appellant- Assistant Commissioner, Central GST & Central Excise, Div-V, Ahmedabad North.

Respondent- M/s. Guala Closures (India) Pvt. Ltd., Survey No. 4/4, 4/14-National highway No. 8, Kerala, Bavla, 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 from 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.

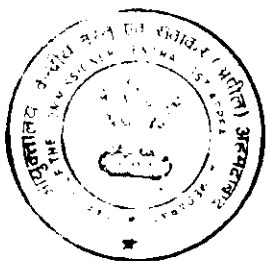
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

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

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

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट). के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत. शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

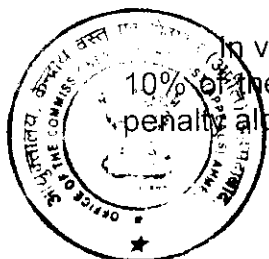
यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, 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 the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER IN APPEAL

This appeal has been filed by the Department (hereinafter referred as '*the appellant*') against the OIO No: 01/AC/Dem/2020-21/PNJ dated 13.05.2020 (in short '*impugned order*') issued by the Assistant Commissioner, Central GST, Division-V, Ahmedabad North (hereinafter referred as '*the adjudicating authority*'), in the case of M/s. Guala Closures (India) Pvt Ltd., Survey No.4/4, 4/14-National Highway No.8, Kerala Bavla, Ahmedabad (hereinafter referred as '*the respondent*').

2. The facts of the case, in brief, are that during the course of audit of the records of the respondent, conducted by the officers of erstwhile Central Excise and Service Tax Audit-II, Ahmedabad, it was found that during the period from October, 2011 to January, 2015, they had taken inadmissible Cenvat credit of Rs.21,99,533/- on 'Rent-a-cab', 'Hotel Accomodation' & 'Courier Services' as Input services. The respondent did not accept the audit objection and paid Rs.22,32,904/-, under protest vide RG23A Pt-II on 31.03.2014 & 20.03.2015.

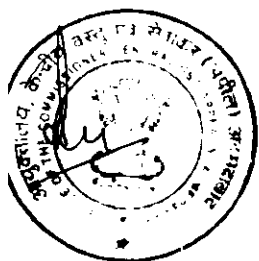
2.1 Based on audit observation, a Show Cause Notice (SCN) No.V.39/15-13/OA/2014 dated 15.02.2016, was issued to the respondent proposing recovery of Cenvat credit amount of Rs.26,37,895/- wrongfully availed. The said SCN was adjudicated vide OIO No.17/AC/D/BJM/2016 dated 07.12.2016, confirming the demand of Rs.26,37,895/- alongwith interest and imposing equivalent penalty. Being aggrieved by the impugned order, the respondent filed appeal and the Commissioner (Appeals), Ahmedabad, vide OIA No. AHM-EXCUS-002-APP-199-17-18 dated 13.02.2017, disallowed the Cenvat credit on the aforementioned services.

2.2 The respondent, subsequently, filed appeal against the aforesaid O-I-A, before Hon'ble CESTAT, WZB, Ahmedabad. The Hon'ble Tribunal vide Final Order No. A/12117/2018 dated 23.08.2018, set-aside the original O-I-O and upheld the appeal. The demand in respect of Cenvat Credit of hotel accommodation was set-aside and the demand for Cenvat credit on courier service for extended period was also set-aside; and for remaining portion, the matter was remanded to adjudicating authority. The said CESTAT order was accepted by the department on low monetary grounds.

2.3 Consequently, the respondent filed claim seeking refund of Cenvat credit reversal of Rs.21,99,533/- and the same was sanctioned vide O-I-O No. V/18/REF-Remand/Guala/V/18-19 dated 30.03.2019. The refund amount was paid vide cheque dated 01.04.2019, in light of the provisions of Section 142(3) of CGST Act, 2017. The respondent subsequently claimed Rs.6,03,710/- as interest from the dates when the amount of Rs.21,99,533/- was paid, i.e. considering the delay of 1827 days and 1473 days for the amount of Rs.12,22,189/- & Rs.9,77,344/- respectively, debited vide Cenvat in their RG23A Pt-II. The adjudicating authority vide impugned order allowed the claim and paid interest @6% i.e. Rs.6,03,710/- under Section 35FF of the Central Excise Act (CEA), 1944 read with Section 174 of CGST Act, 2017, to the respondent by way of cheque.

2.4 Aggrieved by the impugned order, the appellant has preferred appeal on the grounds that;

- the adjudicating authority has not examined the amendments made in the appeal provisions in Customs, Central Excise & Service Tax vide F.A., 2014, with effect from 06.08.2014 and the clarifications issued by CBEC vide Circular No. 984/08/2014-CX dated 16.09.2014, regarding payments made during investigation and its treatment under Section 35F of the CEA, 1944. He did not differentiate the facts of the present case while placing reliance on the judgment passed in the case of *Binjarakja Steel Tubes Ltd. Vs CCE, Hyderabad-III* reported at [2007 (218)ELT 563 (Tri.Bang)] and



Amidhara Texturising (P) Ltd. Vs CCE, Surat reported at [2012 (27B) ELT (Tri-Ahmd.)], wherein it was held that interest is payable on the amount illegally collected from the date of payment of duty to the actual payment of refund, on consequential favorable order in Appeal. Whereas in the present case the Cenvat credit reversal was done by the respondent voluntarily and not on the compulsion of audit officers.

- In terms of Section 35FF of the CEA, 1944, interest is to be calculated on the pre-deposit required to be paid under Section 35F of the Act *ibid* and from the date when the appeal was filed before Commissioner (Appeal) and CESTAT. Considering the total confirmed amount of Rs.52,75,790/- (Duty +Penalty), pre-deposit of Rs.3,95,684/- (@7.5%) was required to be made before Commissioner(A) and pre-deposit of Rs.5,27,579/-(@10% was to be made before CESTAT, under Section 35F of the CEA,1944. Consequently, interest under Section 35FF of the CEA, 1944, should have been calculated on such pre-deposit made before the appellatant authorities and not on the principal amount. He, therefore, erroneously sanctioned excess refund of Rs.5,42,821/- ineligible under Section 35FF of CEA, 1944, which is required to be recovered with interest.

3. Personal hearing in the matter was held on 22.12.2021 through virtual mode. Shri Bishan Shah, Chartered Accountant, appeared on behalf of the respondent. He stated that they did not agree with the audit objection and reversed the cenvat credit under protest. The respondent by placing reliance on the decision of Hon'ble CESTAT passed in the case of M/s. Shahi Exports Ltd, M/s. Soorajmull Baijnath Industries Pvt. Ltd. [2021 (8) TMI 1131] and Raymond Ltd. [2021(55) GSTL 299(Tri-Del)], argued that since the payments made during investigation were under protest, the same should neither be treated as pre-deposit nor as service tax and, therefore, the interest should be calculated from the date of such payment made under protest, till its realization, at the rate of 12% instead of 6%.

4. I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum and the submissions made by the respondent in cross-objection filed as well as at the time of personal hearing and the evidences available on records. The issue to be decided under the present appeal is whether the impugned order passed by the adjudicating authority sanctioning interest of Rs.6,03,710/- claimed and paid @6% under Section 35FF of CEA, 1944, was legally correct or otherwise?

5. It is observed that the respondent had claimed interest of Rs.6,03,710/- on the delayed refund amount of Rs.21,99,533/-, granted to them on 01.04.2019. They claimed that interest on the amount of Rs.12,22,189/- & Rs.9,77,344/- (Total: Rs.21,99,533) shall arise from the date of payment made i.e. 31.03.2014 & 20.03.2015, respectively, considering that the payment was made under protest.

5.1 The appellatant on the other hand are contending that the adjudicating authority erroneously sanctioned excess refund of Rs.5,42,821/- under Section 35FF of the Central Excise Act, 1944, by taking the principal amount, instead of calculating interest on the actual pre-deposit [Rs.3,95,684/- & Rs.1,67,895/- = Rs.5,63,579/-) made by the respondent under Section 35F of the Act, before the appellatant authorities. They placed reliance on CBEC Circular No. 984/08/2014-CX dated 16.09.2014, in support of their argument.

5.2 I have gone through Section 35F of the Central Excise Act, 1944, and CBEC Circular No. 984/08/2014-CX dated 16.09.2014. As per Section 35F of the CEA, 1944, the appellatant has to deposit seven and a half per cent (7.5%) of the duty, in case where duty and penalty are in dispute in pursuance of a decision or an order passed by an officer of Central Excise lower in



rank than the [Principal Commissioner of Central Excise or Commissioner of Central Excise] and in the event of appeal against the order of Commissioner (Appeal) before the Tribunal, 10% of duty demanded or penalty imposed by the Commissioner (Appeal), is to be paid as pre-deposit.

5.3 The CBEC Circular No. 984/08/2014-CX dated 16.09.2014, clarifies that any duty payment made during the course of audit and prior to the date on which appeal was filed, to the extent of 7.5% or 10% can be considered as deposit made towards fulfilment of pre-requisite under Section 35F of the CEA, 1944. Such payment takes the colour of deposit under Section 35F, only when an appeal is filed, therefore, the date of filing of appeal shall be deemed to be the date of deposit made in terms of said section. It also clarifies that where the appeal is decided in favour of the party, he shall be entitled to refund of the amount deposited along with the interest at the prescribed rate from the date of making the deposit to the date of refund in terms of Section 35FF of the Central Excise Act, 1944. Thus, in terms of above circular, the payments made by the respondent shall be considered as deposit made towards fulfilment of pre-requisite under Section 35F of the CEA, 1944.

5.4 I, find that the adjudicating authority, while granting interest under Section 35FF, has placed reliance on the decision passed in the case of *Binjarakja Steel Tubes Ltd.* [2007 (218)ELT 563 (Tri.Bang)] and *Amidhara Texturising (P) Ltd.* [2012 (27B) ELT (Tri-Ahmd.)]. I have gone through these decisions, and I find that these decisions dealt with interest liability prescribed under the provisions of Section 11BB of the CEA, 1944, wherein it was held that interest has to be sanctioned only after expiry of three months from the date of filing the refund application. Thus, the adjudicating authority by relying on the above decisions ignored the provisions of Section 35FF effective from 06.08.2014, wherein it has been prescribed that interest on delayed refund of amount deposited under Section 35F shall accrue from the date of making the deposit.

6. The provisions of Section 35FF of the Central Excise Act, 1944, reads as under;

[SECTION 35FF. Interest on delayed refund of amount deposited under section 35F. — *Where an amount deposited by the appellant under section 35F is required to be refunded consequent upon the order of the appellate authority, there shall be paid to the appellant interest at such rate, not below five per cent. and not exceeding thirty-six per cent. per annum as is for the time being fixed by the Central Government, by notification in the Official Gazette, on such amount from the date of payment of the amount till, the date of refund of such amount :*

Provided that the amount deposited under section 35F, prior to the commencement of the Finance (No. 2) Act, 2014, shall continue to be governed by the provisions of section 35FF as it stood before the commencement of the said Act.]

6.1 Thus, in terms of the above provisions of Section 35FF, interest liability shall accrue from the date of payment of pre-deposit made under Section 35F of the CEA, 1944, i.e. from the date of filing appeals before Commissioner (A) as well as before Hon'ble Tribunal. In terms of Section 35F of the CEA, 1944, the respondent was required to deposit 7.5% of the duty while filing appeals before Commissioner (A) and for the appeal before the Tribunal, 10% of the duty demanded or penalty imposed by the Commissioner (Appeal), as pre-deposit. Therefore, taking into consideration the pre-deposit made under Section 35F before Commissioner (A) as well as before Hon'ble Tribunal, I find that the adjudicating authority has obviously granted excess refund to the respondent.

7. The respondent, however, has relied on the decision passed by Hon'ble CESTAT Chandigarh in the case of M/s. Shahi Exports Ltd, M/s. Soorajmull Baijnath Industries Pvt. Ltd.



[2021 (8) TMI 1131] and Raymond Ltd. [2021(55) GSTL 299(Tri-Del)] to support their contention that interest should be calculated from the date of payment made under protest, till its realization at the rate of 12% instead of 6%. Such argument, I find is not acceptable as the respondent has never challenged the impugned order granting interest under Section 35FF. Further, I also find that the citations relied upon by the respondent are not applicable to the case on hand as there they dealt with the payment made prior to enactment of Section 35FF i.e. prior to 06.08.2014, when interest was governed by Section 11BB. Whereas in the instant case, payment made by the respondent was considered as pre-deposit made under Section 35F and therefore after enactment of Section 35FF, any interest liability on any delayed refund of deposits made under Section 35F shall be governed by Section 35FF.

7.1 In view of the above, I find merit in the contention raised by the appellant and I also find that the adjudicating authority has granted excess refund by considering the entire amount of Rs.21,99,533/- instead of considering the pre-deposits made by the respondent under Section 35F. I, therefore, find that the adjudicating authority should recover the excess refund granted under Section 35FF, as per the applicable provisions of law.

8. In view of the above discussions and findings, the impugned OIO is set-aside and the appeal filed by the appellant is allowed.

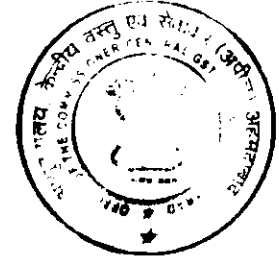
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stand disposed off in above terms.

Arun
31st December
(अखिलेश कुमार) 2021.
आयुक्त(अपील्स)

Date: 12.2021

Attested

Rekha Nair
(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad



By RPAD/SPEED POST

To,
The Assistant Commissioner
CGST, Division-V
Ahmedabad North
Ahmedabad

Appellant

M/s. Guala Closures (India) Pvt Ltd.,
Survey No.4/4, 4/14-National Highway No.8,
Kerala Bavla, Ahmedabad.

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. ~~Guard File.~~
5. P.A. File