



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, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलिफैक्स 07926305136



DIN: 20220364SW0000888F04

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/491/2021-APPEAL /7295-9301
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-89 to 90/2021-22  
दिनांक Date : 31.03.2022 जारी करने की तारीख Date of Issue 31.03.2022
- आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 19/JC/D/2020-21/JS दिनांक: 17-03-2021, issued by Joint  
Commissioner, CGST, Division IV, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

### 1. Appellant

- a. M/s Hindustan Roofers Company  
Plot No. 1/8, Survey No. 398 & 399,  
New Ahmedabad Ind. Estate, Moraiya, Ahmedabad
- b. Shri Yogesh K. Patel, Partner  
M/s Hindustan Roofers Company  
Plot No. 1/8, Survey No. 398 & 399,  
New Ahmedabad Ind. Estate, Moraiya, Ahmedabad

### 2. Respondent

The Joint Commissioner, CGST & C.Ex, Division IV, Ahmedabad North  
2<sup>nd</sup> Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210

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, 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।

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.

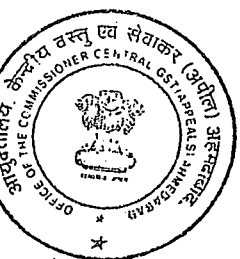
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 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.

- (14) 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।

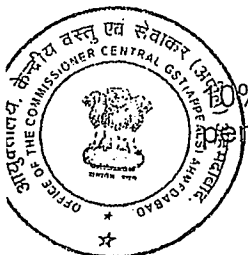
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (xxv) amount determined under Section 11 D;
- (xxvi) amount of erroneous Cenvat Credit taken;
- (xxvii) 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**

Following appeals have been filed against the OIO No.19/JC/2020-21/JC dated 17.03.2021 (in short '*impugned order*') passed by the Joint Commissioner, Central GST, Ahmedabad North (in short '*the adjudicating authority*');

Sr.No.	Appeal No.	Appellants
01	GAPPL/COM/CEXP/491/2021	<b>M/s. Hindustan Roofers Company,</b> Plot No.1/8, Survey No. 398 & 399, New Ahmedabad Industrial Estate, Moraiya, Ahmedabad.  (hereinafter referred as ' <b>Appellant-1</b> ')
02	GAPPL/COM/CEXP/492/2021	<b>Shri Yogesh K.Patel, Partner</b> M/s. Hindustan Roofers Company, Plot No.1/8, Survey No. 398 & 399, New Ahmedabad Industrial Estate, Moraiya, Ahmedabad.  (hereinafter referred as ' <b>Appellant-2</b> ')

2. The facts of the case, in brief, are that during preventive search conducted at the premises of Appellant-1 on 02.12.2015, by the Preventive officers of erstwhile Central Excise Ahmedabad-II, it was noticed that Appellant-1, engaged in the manufacture of M.S. Profile Sheets from Galvanized Sheets / Coils by process of corrugation, cutting & bending, were evading central excise duty by misusing the Job Work Notification No.83/94-CE and Notification No.214/86-CE, as amended. For carrying out the above activity, they purchased and installed a profile and crimping/bending machine in the F.Y.2014-15. They received materials i.e. Galvanized Sheets, Galvanized Coil, PPGI Coil, Roofing Sheet Coil, mainly from M/s. Roshan Steel Corporation, M/s. Jay Hind Steel Syndicates and other local customers, who had not filed any declaration to Central Excise department to avail the benefit of Job Work Notification No.83/94-CE and Notification No.214/86-CE, as amended.

2.1 Detailed investigation revealed that the suppliers use to send the raw material directly to Appellant-1 for corrugation and profiling. After corrugation, the finished goods i.e. M.S. Profile Sheets were returned to the respective customers/suppliers for which Appellant-1 raised job charges and the suppliers subsequently sold the product as such, without carrying out any further process. Neither Appellant-1 nor the suppliers paid central excise duty on such finished goods. It appeared that the entire manufacturing process involving profiling/corrugation was carried out at the factory of Appellant-1. Though the goods were sent back to the suppliers, no separate process, either prior or post corrugation was carried out by the suppliers, as they did not have any manufacturing facility. After receiving the goods from Appellant-1, the goods were subsequently cleared as such to their customers, without carrying out any further processing and without payment of duty. As the entire manufacturing process was carried out by Appellant-1 and since no declaration was filed before the jurisdictional Assistant Commissioner either by the supplier or by Appellant-1, the central excise duty was, therefore, proposed to be recovered from Appellant-1, on the value of the finished goods cleared by them. The finished goods



valued at Rs.13,00,000/-, lying in the factory were, therefore, seized and were handed over to Shri Nayan Kantibhai Patel, Authorized Signatory, under Supratnama dated 02.12.2015. Relevant documents / records were also withdrawn under Panchnama dated 02.12.2015. Statement of Shri Nayan Kantibhai Patel, Authorized Signatory, and Shri Yogesh K.Patel, Partner, was recorded on 02.12.2015, under Section 14 of CEA, 1944, wherein he confessed the facts narrated in the panchnama.

**2.2** Later, the seized goods were provisionally released on furnishing of B-11 bond by Appellant-1. Subsequently, a Show Cause Notice (SCN) No.V.73/03-14/D/2016 dated 20.05.2016, was issued proposing confiscation of seized goods worth Rs.13,00,000/- under Rule 25(2) of the CER, 2002 and also proposing disposal of seized goods as per the provisions of Rule 29 of the CER, 2002 or a fine in lieu of confiscation. Imposition of penalty u/s 11AC, on Appellant-1 and imposition of personal penalty u/r 26 of the CER, 2002, on Appellant-2 (Shri Yogesh K.Patel, Partner) was also proposed. The adjudicating authority, vide the impugned order, ordered confiscation. Since the goods were provisionally released, he imposed redemption fine of Rs.3,25,000/- and also imposed penalty of Rs.1,49,238/- u/s 11AC (1)(e) on Appellant-1 and personal penalty of Rs.10,000/- on Appellant-2.

**2.3** Aggrieved by the impugned order, both Appellant-1 & Appellant-2 have filed the above appeals, contesting the impugned order, on the common grounds stating that;

- Personal hearing was granted on 16.01.2019 and after a lapse of more than 2 years, the matter was decided by a new adjudicating authority. The new adjudicating authority should have re-fixed the hearing because the authority who conducted the hearing and the authority who passed the order both are different entity, hence the impugned order was passed in gross violation of natural justice.
- The Commissioner (A) at para-9 of the OIA No. AHM-EXCUS-002-APP-229-230-17-18 dated 21.12.2017, held that all the goods are received on valid invoices and accounted for in the books of accounts. All the issues have already been conclusively decided by Commissioner (A) in their favour hence the adjudicating authority cannot re-open the issues again.
- The activity of corrugation or profiling activity requires galvanized sheets which were never received in their premises. Instead they have received color coated sheets, on which they carried out cutting and bending, which is not a manufacturing activity, therefore no declaration of job work was filed with the excise department. In fact they were under bonafide belief that they were covered under Business Auxiliary Service (BAS), hence got registered for the said service on 11.07.2014 and raised service tax invoices. For doing job work under service tax, no intimation is required to be filed.
- Even if it is assumed that the said activity is excisable, they are eligible for CENVAT credit of the duty paid on raw material and had to discharge differential excise duty only on labour charges, on which rate of duty is @12%, whereas they have been raising service tax invoice and charging service tax @15% on labour component. Thus, they have been discharging more tax to the ex-chequer.



- No malafide intention can be alleged as the Service Tax registration was taken a month prior to date of starting such activity under bonafide belief that the activity undertaken does not amount to manufacture. The color coated sheets received are finished goods used for roofing materials and were received in coil form & are cut in length as per the requirement of individual customer at the premises of Appellant-1. Sometimes, these sheets are also bended at their end as per the requirement, but the characteristics of the product never undergo any change.
- All the goods have been accounted for in the books of accounts hence cannot be confiscated, moreover, after the preventive case, the appellant has taken central excise registration and cleared the goods on payment of duty hence intent to evade payment of duty is not established to impose penalty.

3. Personal hearing in the matter was held on 22.03.2022. Shri Nirav Shah, Advocate, appeared on behalf of the appellants. He reiterated the submissions made in the appeal memorandum.

4. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing. The issues to be decided under the present appeal are;

- a. Whether confiscation of finished goods, valued at Rs.13,00,000/- and imposition of redemption fine of Rs.3,25,000/- in lieu of confiscation is sustainable in law?
- b. Whether penalty of Rs.1,49,238/- imposed u/r 25 on Appellant-1 and personal penalty of Rs.10,000/- imposed u/r 26 on Appellant-2, is sustainable in law?

5. The present notice was issued proposing confiscation of seized goods (i.e. profiled MS Sheets) manufactured by Appellant-1. The department claims that the activity of corrugation and profiling is a manufacturing activity hence the said goods are excisable. The said SCN was earlier adjudicated vide the OIO No.96/DC/D/2016/RK dated 03.02.2017 against which appeals were filed by the appellants. The then Commissioner (A) vide OIA No. AHM-EXCUS-002-APP-229-230-2017-18 dated 21.12.2017, remanded the matter to the adjudicating authority to decide the case afresh after re-examining following issues:-

- a. Whether the process of corrugation/profiling, cutting & bending carried out by Appellant-1 amounts to manufacture?
- b. Whether excise duty can be demanded when Appellant-1 had already paid service tax and filed ST-3 returns with a belief that said activity attracts service tax?
- c. Whether department has rightly demanded the central excise duty under Section 11A (4) of the CEA, 1944?

6. In the remand proceedings, the adjudicating authority vide the impugned held that the central excise duty was rightly demanded as the process of

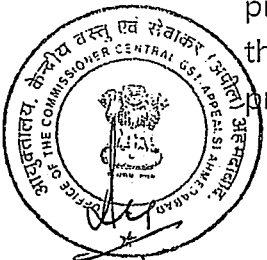


corrugation of galvanized sheets/coils with ridges and grooves, create a sheets/coils which are stronger and a distinct product having different commercial identity /name, marketability and use, hence the said activity can be termed as manufacturing, in terms of Section 2(f) of the CEA, 1944. He observed that Appellant-1 has not paid the service tax on said activity nor submitted any proof that their clients fulfilled the tax/duty liability on the disputed goods and also failed to fulfill the conditions of the Notification no. 83/94-CE & Notification No.214/86-CE.

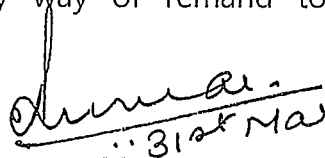
7. It is also observed that on same issue, another identical SCN was subsequently issued on 10.12.2018, proposing duty demand of Rs.95,56,592/- on the finished goods (profiled /corrugated MS Sheets) cleared by Appellant-1, without payment of central excise duty. This notice was adjudicated vide OIO No.27/ADC/2020-21/MSD dated 11.12.2020, wherein the process of corrugation/profiling, cutting & bending carried out by Appellant-1 was also held as a manufacturing activity and duty demand was confirmed along with interest and penalty. This OIO was also appealed before me and I vide OIA No. AHM-EXCUS-002-APP-68 to 70/2021-22 dated 25.02.2022, remanded the matter to the adjudicating authority with the direction to re-examine the issue of exciseability of goods afresh after considering the facts that Appellant-1 was registered with the department under 'Business Auxiliary Service' and collected service tax after crossing the threshold limits, under the bonafide belief that the said activity does not amount to manufacture; that they received duty paid goods and after carrying out the aforesaid process they cleared them to their suppliers who subsequently cleared the goods to their customers. Moreover, the taxable value declared in their statutory returns were never challenged by the department, so the contention raised at a later stage that they are required to discharge central excise duty, appears to be flawed.

8. The issues covered in both the SCNs are same. Moreover, the findings of the adjudicating authority in the impugned order as well as the findings recorded in the OIO No.27/ADC/2020-21/MSD dated 11.12.2020, passed in respect of duty demand of Rs.95,56,592/- are also similar. Therefore, it would be pre-mature to decide the present appeal where confiscation and imposition of redemption fine and penalty was ordered considering the same process, as manufacturing. I find that both the cases are interrelated, therefore, to avoid divergent views on the same issue, it would be prudent to remand the case back to the original adjudicating authority to re-examine the present issue after taking into consideration the aspects as discussed at para-7 above and pass a speaking order after ascertaining correct factual position in the case and merits of the contentions made by both the appellants. As the major issues covered in both the cases are same, the adjudicating authority, therefore, can take up the matter concurrently and decide the issue on merits.

9. The appellants are, therefore, directed to submit all the relevant documents and details to the adjudicating authority including those submitted in the appeal proceedings, in support of their contentions. The adjudicating authority may decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice.

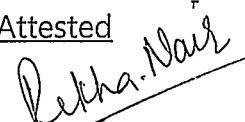


10. In view of the above discussions and findings, the appeal filed by Appellant-1, and Appellant-2, stand disposed off, in above terms by way of remand to adjudicating authority.

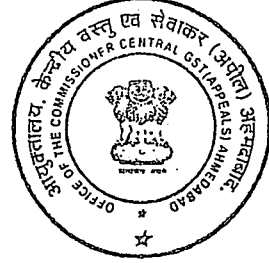
  
31st March, 2022  
(Akhilesh Kumar)  
Commissioner (Appeals)

Date: 3.2022

Attested



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



**By RPAD/SPEED POST**

To,

1) **M/s. Hindustan Roofers Company,**  
Plot No.1/8, Survey No. 398 & 399,  
New Ahmedabad Industrial Estate,  
Moraiya, Ahmedabad.

- **Appellant-1**

2) **Shri Yogesh K.Patel, Partner**  
M/s. Hindustan Roofers Company,  
Plot No.1/8, Survey No. 398 & 399,  
New Ahmedabad Industrial Estate,  
Moraiya, Ahmedabad.

- **Appellant-2**

3) The Joint Commissioner  
CGST, Ahmedabad North  
Ahmedabad.

- **Respondent**

**Copy to:**

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Deputy Commissioner, CGST, Div-IV, Ahmedabad North.
4. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.

(For uploading the OIA)

- ✓ 5. Guard File.
6. P.A. File